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MERCANTILISM AND CAMERALISM IN THE REFORMS OF PETER THE GREAT THROUGH THE LENS OF NAVAL FINANCE AND ACCOUNTING (1681-1725)**Dina A. Lvova**

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Abstract: In the 18th century, the doctrine of mercantilism-cameralism penetrated Russia and became the basis for the concept of state accounting, which was implemented in the Admiralty Regulation (1722), the first Russian accounting law. The Admiralty Regulation is a unique testimony to the earliest experience of the adoption of economic ideology and Western accounting style in Russia. It brought to Russian accounting an understanding of the importance of accounting procedures, budgeting and state control. The aim of this study is to show how the economic doctrine of the time influenced accounting, while also investigating whether accounting can serve as a gauge of the success of the doctrine and reform in general. Another research question is what it means for Russian accounting that the first accounting rules were developed for military purposes.

Keywords: *mercantilism, cameralism, reforms of Peter the Great, economic history, naval history, history of accounting.*

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1) Introduction

The history of government accounting in Russia dates back to the early eighteenth century - the time of the great reforms introduced by Emperor Peter I (known as Peter the Great), who reigned 1682-1725. This is not to say that records of the state's income and expenditure were not kept in some form before then. However, the pre-Petrine accounting system suffered from incompleteness, decentralisation and the lack of distinction between personal property (belonging to the prince or the tsar) and public property. Milukov (1892), who wrote extensively

on the history of the state economy in Russia, described the Russian accounting system in the seventeenth century as primitive. In the period when the state was regarded as the ancestral property of the ruling family, naive feudal accounting was used instead of state accounting.

The reforms introduced by Peter the Great changed public administration. He created a new configuration of government bodies - the collegiums (*kollegii*), which had a clearly defined remit; the first state budget was developed on his instructions. Peter recognised that accounting was an important function of government and control and personally contributed to the development of accounting rules prescribed for one of the state agencies, the Admiralty. In 1722, he issued the Regulation on the Administration of Admiralty and Shipyards (the Admiralty Regulation), a document considered to be the first Russian legal act to provide detailed accounting instructions.

Consequently, this study addresses the impact of Peter's reform on the shaping of Russian accounting by examining the Admiralty Regulation as the most valuable law of the era. The study sheds light on the role of the economic doctrines of mercantilism and cameralism in the changes that affected Petrine public administration and accounting. Peter the Great directed his reform efforts primarily towards the regular reorganisation of the army and the expansion of the navy. These were the times of war, and the first Russian accounting rules were designed for military purposes. The hypothesis of this study is that the economic doctrines that became the basis of his reforms also had a certain military quality. These considerations offer an explicitly military perspective for the study of Russian accounting in the 18th century.

It was only in the mid-twentieth century that Russian accounting historians showed interest in the Admiralty Regulation. The first to discover it as an accounting artefact was a Leningrad scholar Shiroky (1940), who authored the pioneering study of accounting in the eighteenth-century Russia. In 1972, another Soviet accounting historian, Mazdorov (1972), highlighted the re-formative nature of the Admiralty Regulation, which laid the foundation for '*a transition to Western European accounting forms*'. Sokolov also gave a summary of the Regulation in his famous accounting history monograph (1996). He considered the publication of the Admiralty Regulation to be '*the greatest event in the history of Russian accounting*'. However, neither Shiroky nor Mazdorov nor Sokolov conducted any special research into the Admiralty Regulation. The reason for that was justified: in the twentieth century, when accounting history was just germinating in Russia (and in the Soviet Union) and no one studied it apart from the above-mentioned authors, it was above all necessary to give a general overview of accounting evolution. Among the other studies on Russian accounting history, the articles by Platonova (2009, 2017) are also related to the topic of this paper. They deal with the government reforms of Peter the Great and the accounting practices of the time but don't focus on any particular historical document or branch of state economics and policy as evidence of Peter's reform efforts. The article by Sokolov, Karelskaya, & Zuga (2019) contributes to the study of the history of accounting in the Petrine era by analysing the accounting methods of state-owned enterprises for the production and sale of alcohol in Russia. Though the number of research on Russian accounting history has significantly increased over recent years, there are still too many blank pages.

This study analyses the accounting model of the 18th century Russian navy to confirm the success of the economic doctrines of the era. In this respect, it complements the research of Littleton (1966), Chatfield (1996), Lemarchand (1999) and Legay (2009, 2010), who have studied the impact of mercantilism on accounting. It also complements Funnell (2006, 2011) and Cobbin & Burrows (2010) who have examined the accounting practices of the British Army and Navy in the context of increasing military effectiveness in relation to the social environment

and political unrest.

The study has three main aims. First, it aims to show the connections between the historical phenomena of mercantilism, the regular army and systematic accounting in the context of eighteenth-century Russia. Then, it will be established how the economic doctrine introduced in the Admiralty Regulation influenced the content of this law act. And finally, the success of the practical implementation of Peter the Great's economic policy will be assessed using the example of the navy's finance and accounting system.

2) Peter the Great and his reforms

The role and importance of Peter I in Russian history can hardly be overestimated - his life, reign and reforms continue to attract the attention of scholars who, over the course of three centuries, have written the most extensive and countless historiography of the era. Peter's legacy is studied by historians, jurists, economists, sociologists, philologists, philosophers and scholars from other disciplines. He's the perennial hero of poems, novels, paintings and plays, and since the second half of the 20th century also in films, TV series and even computer games (on the latter see Artamonov, Sonina, 2021). The reason for this popularity lies in the greatness of the personality and the reform efforts - Peter's transformations are perhaps the most radical ever carried out at the behest of the supreme Russian government and are comparable in their nature and consequences to the revolutionary upheavals of the first half of the 20th century¹.

In the middle of the 19th century, the historian Pogodin² (1840: 341-342) tried to sum up all the achievements of Peter's reforms in one sentence:

“A place in the system of European states, the administration and its subdivisions, court procedures, the rights of the estate groups, the Table of Ranks, the army, navy, taxes, censuses, recruiting levies, manufactories, mills, ports, canals, highways, postal service, agriculture, forestry, cattle raising, mining, gardening, viticulture, domestic and foreign trade, clothing, external appearance, pharmacies, hospitals, drugs, chronology, language, the press, printing, military schools, academies - these are essentially monuments to his indefatigable activity and his genius”.

And yet this isn't a complete list of Peter's innovations. It also includes secular education, new laws, public meetings, the emancipation of women, newspapers and much, much more can be added. Without exaggeration, Peter's reforms affected all areas of life: *‘We cannot open our eyes, we cannot move, we cannot turn in any direction without encountering Peter, at home, in the street, in church, at school, in court, in regiment, on a walk, he's everything, every day, every minute, at every step!’* (Pogodin, 1840: 342).

The main mechanism of reform was radical and rapid Westernization of Russia. With Peter's reign began in Russia a period of active imitation, and absorption of foreign models. Chaadaev³ (1906: 77) glorified Peter for *‘he has introduced western expressions into our language ... using western books we learned how to spell out the names of things’*. The czar's contemporary and admirer Fontenelle⁴ noted that under the enlightened rule of Peter the Great,

¹ As Anisimov notes (1993: 296), ‘a revolutionary on the throne’ in relation to Peter ‘was repeated in the literature in various configurations; it was often brought back, counter-posing Peter's time and personality with that which was happening in society even centuries after him’.

² Mikhail Petrovich Pogodin (1800–1875) – Russian Imperial historian and journalist, essayist, translator, publisher, and collector of archival data.

³ Pyotr or Petr Yakovlevich Chaadaev (1794–1856) – Russian philosopher, one of the Schellingians.

⁴ Bernard Le Bovier, sieur de Fontenelle (1657–1757) – French scientist and man of letters, one of the pioneers of

Russia was lifted from her ignorance and placed on a level with civilized European nations.

But it's not only the extent of the transformations and the arguments about them that are of interest. It's precisely the magical personality of the ruler: his firm character, his will, his temperament, even his handsome face and his gigantic height of 6 feet and 8 inches cast a spell over him and tempt him again and again to his legendary rule. It's well known that contrary to tradition (but 'contrary to tradition' - that's a feature of his entire era), Peter took an active part in all reform initiatives: he wrote laws, built ships, conducted experiments, and even treated, didn't shy away from studies and demanded to be assessed like an ordinary student. He also wrote the Admiralty Regulation single-handedly, of course not without the help of collaborators and supported by solid foundations⁵. In the work schedule of the Emperor for the year 1721 four days per week - from Monday through Thursday - were set aside for the drafting of this law (Pavlenko 1973: 85). In his own notes to the History of the Swedish War, Peter mentioned his contribution to the work on the Regulation: '*...done all by hard work of His Majesty, not just by orders [to someone else] but by the sovereign's own labour created, not only in the morning but in the evening, twice daily it was done in different time*' (Pavlenko 1973: 87).

Since the 19th century at the latest historical literature has assessed Peter's personality and his reforms as a complex phenomenon, juxtaposed with both positive and no less significant negative traits. As Anisimov (1993: 296) points out,

"the Petrine era brought not only impressive achievements and brilliant military victories that facilitated the strengthening of national self-consciousness, the victory of secular over confessional principles in culture, and the inclusion of Russia in the general European family of nations. The Petrine reforms were also the apotheosis of statism that in practice left no place until now for other (nonstate) forms of social existence".

Anisimov strengthens such features of the Petrine era as the foundation of the totalitarian state and the graphic preaching and inculcation into mass consciousness of the cult of the strong personality – the boss, 'the father of the nation'. When he mentions Peter's triumphs on the battlefields, he doesn't ignore the fact that they were accompanied by a veritable cult of military force, the imposition of one's own will on other peoples through naked force, the knocking together of an enormous empire and the crystallisation of stereotypes of imperial thinking that have survived in the public consciousness to this day.

The accounting discourse through the lens of economic doctrine complements the concept of Peter the Great's epoch, its reformatory and at the same time reactionary character.

3) To the doctrines of mercantilism and cameralism

The provisions of the doctrine of mercantilism, which spread throughout Europe in the 17th and 18th centuries, are widely known: the prohibition of the export of coins, the introduction of a high customs tariff, the promotion of local trade and industry, the introduction of monopolies and privileges. The mercantilists advocated the accumulation of national wealth by maintaining an active balance of foreign trade. They assigned a leading role to the state by regulating first foreign and then domestic trade. The European states pursued a policy of

the Enlightenment.

⁵ In the speech made at St. Petersburg State University in 1891, Berendts quoted (1891: 8) a handwritten instruction from Peter to his assistants: 'This needs to be copied down from English, French, Danish, Swedish and Dutch charters...'

protectionism and attempted to regulate trade relations by law.

One of the explorers of mercantilism, the Russian economist Isaac Plotnikov (1888-1936), saw the role of the mercantilists in the history of political economy as being that *'they identified for the first time from the concrete chaotic material of reality the fundamental abstract concepts which formed the basis of the later system of political economy'* (1935: 18). The most important of the concepts they identified and studied were money, wealth, capital and trade turnover.

'Money is the wealth of the kingdom', wrote one of the first mercantilists, the English merchant Gerard de Malynes (1586-1626). The power of money came to the fore in mercantilism; money began to be seen as the most important social force (Plotnikov, 1935). This feature of the mercantilist economy was reflected in commercial accounting, in which great importance was attached to accounting for money. Plotnikov noted that (1935: 19) *'the necessity of money, its transformation into the most important social force, is particularly clearly felt by the state ...'*. Money, and in colossal quantities, was necessary for the conduct of wars, for the maintenance of troops and the navy. As Werner Sombart (1863-1941) pointed out (2008: 303), the countries of Europe entered a new era *'with the emergence and rapid growth of standing armies'*. While in commerce money was the supreme goal, in the state it served only to achieve other goals *'whose utility is connected with the improvement of the state'* (Shamshin, 1866: 4). The nature of the emerging state economy of the time was reflected in cameralism. No wonder that this doctrine appeared at the end of mercantilism.

Money was not considered by the mercantilists in isolation, but in its circulation, in the process of the formation of commercial capital. As Plotnikov wrote (1935: 22), *'there is, of course, a consistent thought: money attracts commodities, but the latter in turn attract money'*. Over time, therefore, it was no longer money itself that was considered important for the economy, *'but the commodities that are the object of trade and the real source of profit'*.

In March 1673, an event occurred in France that went down in the history of commercial law. Louis XIV signed the *Ordonnance de Commerce*. In the following decades, the influence of this document went far beyond France: it laid the foundation for commercial law, including accounting law, in continental Europe and Russia. It is known that the economic doctrine of mercantilism had a decisive influence on the content of the *Ordonnance*. A commission headed by the French finance minister Jean-Baptiste Colbert (1619-1683) worked on the drafting of the *Ordonnance*. In 1670, the successful French merchant and jurist Jacques Savary (1622-1690) was invited to join the commission. His involvement in the drafting of the *Ordonnance* was so significant that this law was nicknamed the *Code Savary* in legal circles. Savary was an associate of Colbert and an advocate of the ideas of mercantilism. Colbert built mercantilist economic policy, while Savary - mercantilist commercial law.

The purpose of the *Ordonnance de Commerce* was to *'establish rules suitable for securing the relationship of trust between merchants against deception'* (*Commercial Code...*, 2008: 39). These rules were to be counteracted by the non-obligation of the borrowers. Late repayment of the debt or even non-performance of the contract by the borrower reduced working capital and led to a decline in trade. French merchants needed protection at this time due to the *'unsatisfactory credit situation, the increasing number of bankruptcies and the weakening of the trading position'* (Oberbrinkmann, 2003: 17). From the point of view of mercantilism, the protection of trade meant its active regulation, also regarding accounting, by introducing the obligation to keep commercial books and records. Moreover, this regulation was formalised for the first time in history and enshrined in law through a codified commercial code.

While mercantilism was characterised by its attention to the regulation of the economy, cameralism aimed more at the development of rational public administration and the formation of a competent bureaucracy. As one of the pioneer researchers of cameralism Albion Woodbury Small (1854-1926) stated (1903: VIII):

“For the cameralists the state was the central scientific question. For them the purpose of all social theory was to show how the welfare of the state could be secured. They regarded the welfare of the state as a source of general welfare. Their key to the welfare of the state was income to meet the needs of the state. Their entire social theory was based on the central task of making the state function with the resources at hand”.

An integral part of cameralism was the so-called cameralistic accounting of the state economy, which was intended to ensure budget planning and management, as well as the development of a comprehensive mechanism for controlling the accounts at all levels of government. Cameralism and cameralistic accounting considered the estimate as the first and obligatory part of the information system to be formed in the accounts and by the accountants. In the era of cameralism, the estimate became the basis of government accounting. The comparison of the estimated data with the actual cash revenues and expenditures made it possible to control the filling and execution of the budget and to limit the covetousness of those who wanted to freely dispose of public funds. This approach was entirely consistent with the history of the naming of the doctrine, which Vernadsky traces back to the German word *Rent-Kammer* and translates as treasury.

It is well known that cameralism emerged in the German states in the 17th century as a means of coping with the consequences of the Thirty Years' War (1618-1648). In the course of the 18th century, it spread to the countries of north-western Europe and penetrated as far as Russia thanks to the administrative reforms of Peter the Great (Platonova, 2009). In the same century, departments of cameral sciences (*Kameralwissenschaft, Cameralia*) were established in European universities and existed at least until the middle of the 19th century, when the term ‘political science’ (*Staatswissenschaften*) became accepted (*Cameral Sciences*, 1895: 177).

Economic historians have traditionally referred to cameralism as the German version of mercantilism (Wakefield, 2009), highlighting both the general and specific features of these two doctrines. Both aimed at strengthening the role of the state in the development of the national economy.

4) Army, navy, and economic doctrines in the reforms of Peter the Great

The idea that the doctrine of mercantilism was the basis for Peter the Great's economic transformations emerges almost with the beginning of scholarly research into the Petrine era. The historians and jurists Alexander Brickner (1878, 1879), Viktor Goltsev (1878), Vasily Leshkov (1872), Pavel Milyukov (1892) were among the first to produce such a study. The generally accepted assessment of the role of mercantilism in the economic policy of the Russian Tsar at the end of the 19th century is found in Rothschild's *Encyclopaedia of Commerce*. ‘*The mercantile system was made the basis of economic measures*’ - this conclusion is found in it when describing economic policy at the beginning of the 18th century (*M. Rothschild's Commercial Encyclopaedia*, 1901: 205).

The direction to this movement was given and a new government policy was formulated in one of the early policy documents issued by Peter the Great, namely, in his famous 1702

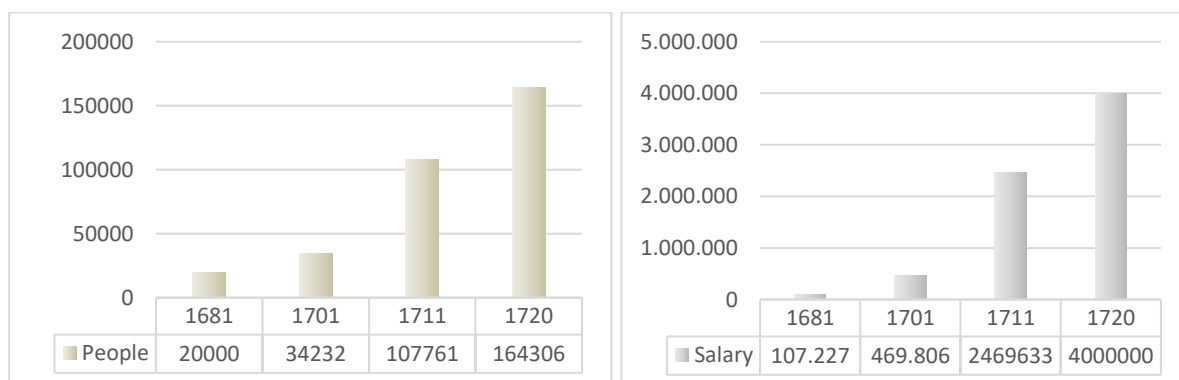
Decree on the Invitation of Foreigners. Commenting upon this document, Soloviev⁶ emphasizes (1997, vol. VIII: 83) two goals of the government that were proclaimed by the Emperor: 'Maintaining the internal order and national security through a well-organized army and prosperity of the country through trade'. This act established the priorities of the government economic policy for many years to come, and Peter envisaged the basis of this policy in the reform of the army. He declared:

"To attain these worthy ends we have endeavoured to improve our military forces, which are the protection of our State, so that our troops would not only consist of well-drilled men, but would also be maintained in good order and discipline" (as quoted in Soloviev 1997, vol. VIII: 83).

The need to support the army becomes the main impetus for the development of trade and later, industry. It would be no exaggeration to say that Peter's mercantilist views and his understanding of the government's role in creating the social wealth had evolved in the course of his efforts to build a regular army and fleet.

Statistics show that the size of the Russian army increased about eightfold during the Petrine reforms (Fig. 1), and from 1711 the army became regular.

Figure 1. The growth of the strength of the armed forces and the salary costs of the Russian army during the reign of Emperor Peter I



Source: compiled on the basis of (Belyaev, 1846; Zhuravsky, 1859; Milyukov, 1905)⁷.

According to Milyukov's estimates (1905: 133), military expenditure increased rapidly during Peter's reign: while in 1680 it accounted for 62% of total expenditure, twenty years later, in 1701, it was already 78%, i.e. almost 4/5 of the budget, and in 1708 it exceeded 4/5 and amounted to more than 82%. Milyukov suggested that (1905: 124) 'the enlargement of the army

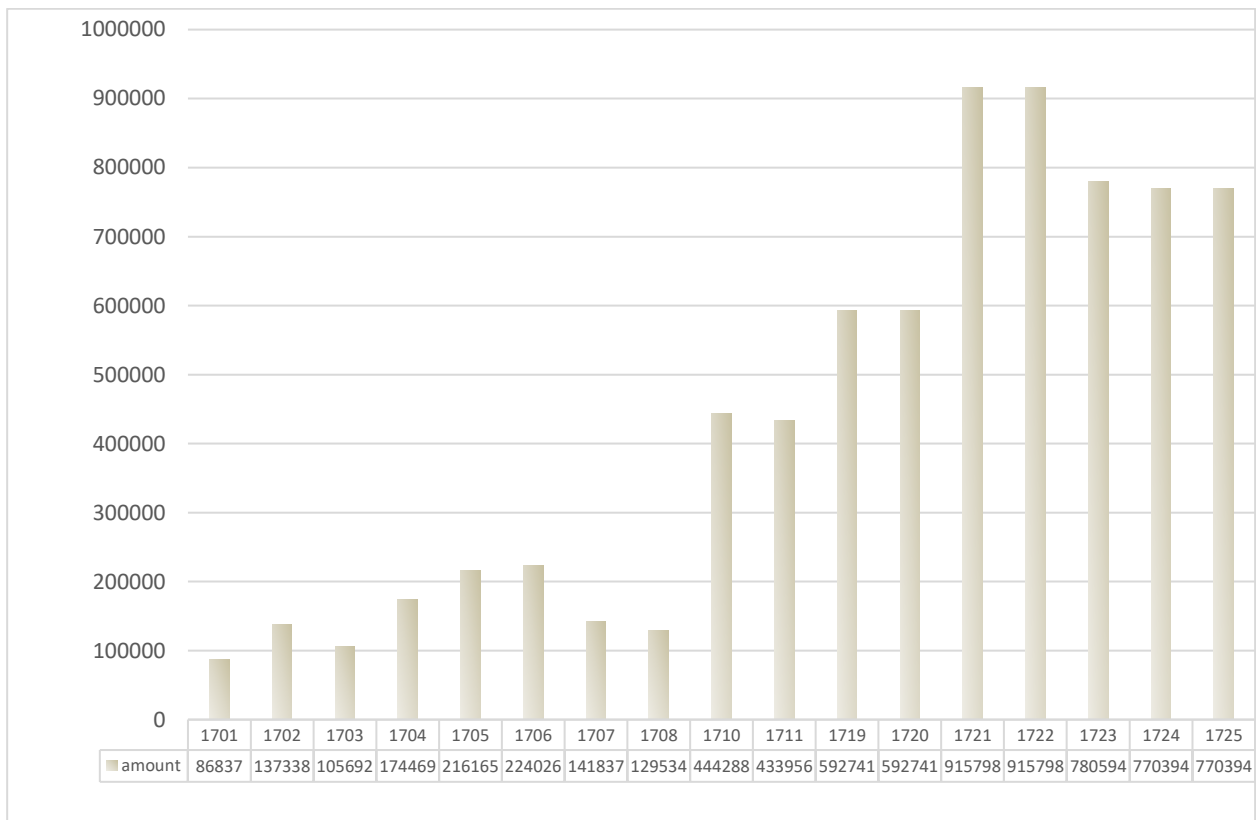
⁶ Sergei Mikhailovich Soloviev (1820-1879) – one of the greatest Russian historians. Soloviev's *History of Russia from the Earliest Times* (29 volumes, published from 1851 to 1879) is an outstanding work on the history of Russia in terms of scope and innovation. In the following, Solovyov is quoted from the reprint publication of the "History of Russia" 1993-1998.

⁷ Data on troop strength in 1681 - the year before the beginning of Peter I's reign - can be found in the work by Belyayev (1846) *On the Russian Army in the Reign of Mikhail Fedorovich and After Him, Before the Changes Made by Peter the Great*. It should be noted that the figure of 20,000 given for this year indicates the number of streltsy troops (according to the records of the issue of salaries in the pay books). In addition to the *streltsy* (the units of Russian firearm infantry from the 16th to the early 18th centuries), the Moscow rulers had so-called regiments of soldiers, horsemen, dragoons and artillery. Belyaev, however, did not give any information about their number for the year 1681 and limited himself to data from an earlier period (the first half of the 17th century). The data he gave indicate that the share of non-strelite regiments in the total number of the Moscow army was insignificant. For data on the number and financing of troops in 1711 and 1721 see also: (Zhuravsky, 1859; Milyukov, 1905).

... was the main source of financial difficulties and the main driving force for innovation in the field of state economy’.

Even more significant were the efforts of Peter I to build up a fleet. According to the data published by Soloviev (1998: 524-525) and Tsvetaev (1896: 108), the fleet at the end of his reign consisted of more than 800 warships (48 of which were large battleships) on which some 28,000 people served. The rapid and repeated growth of the fleet required financial resources on an unprecedented scale (Fig. 2) - in the first quarter of the 18th century, costs increased tenfold (in absolute terms).

Figure 2. Financing of the fleet for the period from 1701 to 1725



Source: compiled on the basis of (Zhuravsky, 1859; Milyukov, 1905; Solovyov, 1898).

The financial structure of the Russian state and its accounting system, inherited from the predecessors of Peter the Great, were unable to cope with the growing financial demands of the armed forces. In the pre-Petrine period, the army had no unified source of funding, estimates and accounting. Alexander Kranichfeld (1845: 35-36), noted that the charges for military needs introduced at the beginning of the 17th century were varied and inconstant, ‘levied when new military needs were discovered, in varying amounts according to the difference of the case which caused that need’. Among these fees he mentioned a fee for the maintenance or pay of military men, for the maintenance of the permanent militia, streltsy (streltsy money), for the preparation of firearms (food money), for the ransom of prisoners (polonianichny money), for the manufacture of ammunition, for the purchase of horses.

The money collected in this way for the army's needs went to various ministries – the so-called *prikazy*. Some of them worked constantly: the *Dismissal Prikaz*, the *Foreign Affairs Prikaz*, the *Streletsky* and *Pushkarsky Prikaz* (for army and artillery management). Others – only during long wars: commissions for collecting reservists, for supplying the army with money and provisions, etc. (Belyaev, 1846: 115-116). Each authority independently collected revenues, made expenditures and gave an account of them. Instructions on the organisation of finances and accounting were issued in the name of the sovereign. Belyayev described this administrative routine as follows (1846: 117):

“The head of the commission for collecting money for military salaries was a boyar⁸, he had two officials and an office with him. They had the task of sending collectors to the towns and keeping the bristles of the money collected: as well as instructing the collectors to collect the money according to the ruler's instructions given to them”.

The Russian army at that time not only did not create a demand for goods like the armies in Europe (Zombart, 2008), but also depressed the turnover of goods and replaced it with non-monetary funds. The pay and upkeep of warriors (soldiers) in the pre-Petrine army was often paid not in money but in food and even land. By supplying the large landowners, they contributed to the spread of subsistence farming to the detriment of trade. During the wars, the Commission for the Collection of Grain and Meat Stocks hoarded food for the army based on information from orders about ‘*how much bread to take from whom and by what routes it was to be transported*’ (Belyaev, 1846: 117). And in the peacetime years, food for the permanent part of the army - the *Streletsky* regiments - was collected from peasant households under the name *Streletsky bread* (Kronichfeld, 1845: 35-36).

The chaotic and confusing financial flows became one of the main obstacles to building a new army and navy, a problem that had haunted Peter throughout his reign. Klyuchevsky wrote (1937: 156): ‘*Beset at every turn by new expenditure, Peter wanted to know every minute his funds, scattered through numerous orders...*’. However, as we shall see later, he failed throughout the reform, not even in its last part, which ended with the organisation of the *kollegiias*.

Milyukov, in his fundamental treatise *The State Economy of Russia* (1892, 2nd ed. - 1905), distinguishes three periods of Peter's reform in general and of public finance in particular:

1. the period of reform of the *Prikazy* economy, which ended in 1709;
2. the period of reform of the provincial economy from 1710 to 1718 and
3. the period of reform of the collegiate economy from 1719 to 1722.

Without going into detail about the first two phases of the reform, we will outline their main features. The destruction of the *prikazy* system in an effort to unify financial management in the face of growing military expenditure, the creation of state enterprises and the minting of new coins, the chaotic search (from time to time) for new sources of revenue for the budget - all this led to a financial and economic crisis at the end of the first reform phase. Among the positive aspects of this phase, however, were the first attempts to draw up a budget list. In the second phase, Peter made an attempt to decentralise the management of finances. By transferring state fees and expenses to the so-called ‘*provincial treasuries*’ and ‘*cantonising*’ the army between the provinces, he thus distributed responsibility for the largest item of expenditure - the Admiralty's expenses were financed by ‘*residual amounts*’ from the provinces. This idea soon had to be abandoned, since under the conditions of war the regularity and completeness of the funding of the regiments by the designated provinces could not be

⁸ A boyar or bolyar was a member of the highest rank of the feudal Russian nobility, second only to the ruling princes from the 10th century to the 17th century.

verified, and because of the confrontation of the provinces with the Senate over the funding of 'surplus' expenditure, there were constant delays in the transfer of funds from the provinces to their destination. 'No measure helped, the revenues were not transferred in full, the most important matters came to a standstill for lack of money', Soloviev wrote about the state of finances at this stage, backing up his conclusions with quotes from the ranks of the naval correspondence (1998: 536-537):

"We have seen Ushakov's report of how the workers who built the ships fled for lack of money. This was not the only case. In December 1716 Admiral Apraksin wrote to Makarov: 'Truly we are wandering about like blind men in all matters and do not know what to do, great disturbances have arisen everywhere, but where shall we turn and what shall we do from now on? We do not know if somewhere the money will not be taken away from us, the things, the honour, every wil'l'".

In the third phase, Peter's reforms took on a new direction and foundation and eventually took on distinct features of mercantilism and cameralism. As Milyukov explained (1905: 535):

"It is no longer a question of direct profit or loss to the treasury, but of the public interest and national prosperity. Both were to be ensured by a favourable balance of trade, which was to be achieved through a system of state support for domestic industry and trade, trade treaties and trade consulates abroad. The mercantilist doctrine, systematically developed in the projects and reports of foreigners, becomes the guiding principle of our trade legislation".

Here Milyukov refers to the well-known measures of mercantilist policy, such as protectionism, and the obvious methods of achieving them through the regulation of foreign and domestic trade. Cameralism in the sense of Peter's reforms is directly related to the establishment of a new collegial administration on the Swedish model. The next section looks at the implementation of the concepts of mercantilism and cameralism in the context of concrete, practical measures and evaluates their success. And the example that illustrates this will again be the navy.

5) Economic doctrines, accounting, and Admiralty Regulation

The history of the Admiralty Regulation, published on 5 April 1722, is closely linked to fleet reform, economic policy and accounting. The latter is usually ignored by historians of the Petrine era, but the Tsar himself was always mindful of it in his reform efforts. The earliest known documentary evidence of this comes from the first phase of the reform.

That Peter was not so much concerned with the fact of the need for bookkeeping as with the procedure is already clear from his order of 29 July 1705 to the head of the state settlements in Tula, Maxim Masalov:

"In it you will find recommendations on the procedure for keeping revenue and expenditure books and for checking the number of weapons sent to Moscow. However, they still prescribed a simple form of bookkeeping, which was adopted by the state farms of the Moscow command" (as quoted in Mazdorov, 1972: 6).

In analysing Fyodor Saltykov's 1713 project 'Proposals for some provisions carefully selected from the charters of various, e.g., Anglican, French, German and other European as decent to autocracy', Milyukov (1905: 399) draws attention to Peter's markings on the document: crosses and crosses in circles, 'in places that particularly interested him'. A number of Saltykov's proposals were devoted to the development of trade and industry, and one of them

– the sending of several people abroad to study accounting ('commercial books') and correspondence - also bears such a mark, a cross in a circle, indicating its importance to Peter. Mazdorov believed (1972: 6) that the Military Charter issued by Peter I in March 1716 became the legislative act of the Petrine era, which 'can rightly be regarded as the first Russian accounting regulation.' This document had a special section in the fourth chapter entitled 'On Commercial Books and Documents'. However, it contained only the most general requirements for accountability and continuity of accounts:

"... About the military expenditures, how much and for what money, as well as about the salaries of the generals and regiments, General Krix Commissariatius⁹ must issue in all years (without waiting for a reminder to himself) for the signature of all, by whom where what is distributed, in order to present books about the expenditures to the Military Kollegiia and thus write a detailed report. And above all, it would be possible to keep a correct account of how much money was received and spent for each year for the salaries of persons and for the purchase of things. And for this it is necessary that the bookkeeping for all years should by no means cease" (as quoted in: Shiroky, 1940: 59-60).

Compared to the Military Charter, the Admiralty Regulation had a truly innovative character in the part devoted to the description of accounting procedures. Among these innovations, Sokolov (1996) mentioned the complete documentation of transactions and the rules for entering transactions of stock in the receipt and expenditure books as an example of a detailed methodology for controlling the movement of material assets. Thanks to the Regulation, the terms 'debit', 'credit' and 'accountant', borrowed from Western Europe, were used in naval accounting. The books for systematic recording introduced by the Regulation (their templates were attached) thus had a mercantile origin, and the method of recording in ledgers with a linear (positional) arrangement of debits and credits, when receipts - debits - on the left-hand side of the ledger and expenses - credits - parallel to them on the right-hand side, indeed represented the European written culture of bookkeeping (Sokolov, 1996: 226-227).

These innovations are clear evidence of how the ideas of mercantilism penetrated the routine of public administration. Voskresensky's unpublished research (1945), previously unknown to accounting historians, has shown that the original sources of Admiralty Regulation were two French naval codes: *the Grande Ordonnance de la Marine d'Aot* of 1681 (Maritime Ordonnance) and, on a much larger scale, *the Ordonnance pour les Armes Navales et Arsenaux* 1689 (Ordinance on Naval Forces and Arsenals). The author of the 1689 Code was Jean-Baptiste Antoine Colbert, Marquis de Seignelay (1651-1690), then Minister of the French Navy. Being, like his famous father, a follower of the doctrine of mercantilism, he gave it a practical direction. The Ordinance of 1689 enshrined for the first time the obligation for officials of the French navy and ports to keep records and write minutes. These rules were taken from Colbert the Elder's *Ordonnance de Commerce*, which, as mentioned above, established for the first time the obligation for merchants to keep commercial books and to report on the property in their possession. Peter took the 1689 Ordinance as his model and transferred its description of accounting requirements and procedures into the Admiralty Regulation. Thus, following commercial practices, the accounting requirements inherent in mercantilism were also transferred to the realm of state economy. One can say that by adopting commercial accounting in the public economy, the legislators of the era levelled the differences between them in the field of administration and accountability and made commercial practices absolute.

⁹ Peter the Great named the departments of the Admiralty after the Dutch tradition. He gave the name General-Krighs-Commissariat to a personnel department.

A characteristic feature of commercial accounting of that period, in which we can also see the influence of the doctrine of mercantilism, was a special attention to the accounting of trade capital, even an exaggerated conception of the role of money and commodities in its growth. Plotnikov explained (1935, p. 37) that, from the point of view of mercantilism, a merchant's profit is proportional to the size of his capital associated with the physical (or rather, value) object of trade. The merchant therefore tends to attach the greatest importance to commodities alongside money.

The commodity as the main object of accounting was set against all other objects that were not part of the commodity. This feature of mercantilist accounting is reflected in the French Ordinance on Naval Forces and Arsenal and thus in the Admiralty Regulation. Both documents contained detailed descriptions of the procedure for the arrival and issue of supplies. To illustrate their similarity, it is sufficient to compare the two regulations.

In the French Ordinance, under the heading *On the storekeeper*, we read the following instructions on the organisation of stock accounting (translated from the Russian translation of 1715):

“... He must record his receipt in a diary, so that in the evening he can enter it in a large book, in which he must state the quality, quantity, weight and measure of the goods and ammunition, as well as the name of the person who delivered them and the orders through which he received them ... These must be kept, and nothing can be charged without the participation of the Controller or his Deputy, who must decently write down all kinds of leave ... His Majesty forbids the stewards of warehouses to release or receive supplies without a written order from the intendant or commissioner of a particular warehouse, for fear of paying for them” (as quoted in: *Statute of the Naval Forces*, 1715).

Paraphrasing the Ordinance and supplementing it with the necessary details for organising the administration of the Admiralty records, Peter¹⁰ nevertheless compiled a very similar text to the original source under the heading ‘On the position of a warehouse officer’:

“He must keep a diary in which he records every day the entry into the warehouse and the exit from the warehouse of all things, of which he copies in the evening the entry in the receipt book and the exit in the expenditure book, which is sealed by the Admiralty Board: the kind, the quantity, the weight and the measure of the things and the dispositions by which he took from whom and gave to whom. And then write from the receipt and expenditure books into a large book, according to the prescribed form ... It is forbidden to write in the expenditure books more or less than the actual expenditure by decree, otherwise it will be considered theft. And no one should be forced to sign who has not received anything from him. And do not write things down before they have been spent. But write down, if it is true, what has been spent by decree” (as quoted in: *Regulation of the Pious ...*, 1764).

The preference for stock (commodity) as the main object of record-keeping placed certain limits to mercantilist accounting. As Hicks notes, fixed capital used for trade - an office, a warehouse, a shop or a ship - was not then recognised as an asset that could be combined in a balance sheet with the stock of saleable goods. Hicks explains that all these assets were nothing more to merchants than containers for the stock of goods on which the merchants' business was based. Thus, fixed capital, which was recognised as a matter of course in later times, was generally ignored by merchants' accounting in the era of mercantilism (Hicks, 1969; 1974).

¹⁰ Peter was the principal author of the Admiralty Regulation, to which there are numerous references in historical works. See e.g. (Milyukov, 1905; Pavlenko, 1973; Hughes, 2008).

This illustrates the uncertainty that exists in accounting (and in economics as a whole) about which resources count as assets (capital) and which can only be accounted for in terms of the income and expenditure flows they generate. The modern 'ship' could be human capital, which is not yet recognised in its entirety in accounting.

The Admiralty Regulation, like the French Ordinance before them, followed the example of merchants' accounting in the selection of accounting objects. The Regulation contained detailed instructions for accounting for 'persons' (sailors and officers of the fleet and the Admiralty staff), money, budget, and inventory (stores). Immovables (the classification of property into immovable and movable was only introduced into Russian legal practice by Peter), however, remained outside the Regulation. As one of the provisions of the Regulation explained, the desire to introduce strict and even petty control over the movement of movable property was motivated by the urgent need to prevent its theft. The Regulation thus recognised the 'mercantilist' division of property into 'accountable' - stocks, other movable property - and 'non-accountable' - capital goods, immovable property. However, it cannot be said that accounting for stocks had the same economic significance in the state economy as in the private, mercantile economy, at least for Peter. Stocks were considered as an object of accounting not so much for the purpose of preserving the capital in the property, but for the purpose of preserving the property itself.

The example of a strictly regulated procedure for the accounting of stocks clearly shows how the ideas of mercantilism, the promotion of trade on the one hand, and absolutism and regulation on the other. Berendts wrote (1913: 41-42) that Peter understood law-abiding action in the sense of his time, i.e., very narrowly. For him, acting in accordance with the law meant following rules, instructions, and regulations to the letter: '*precisely ordered, without looking back*'. A century later, Hughes (2002: 170) took a similar view, referring to Peter's decree to the Senate of 17 April 1722, which she said contained stern warnings against individual interpretation of the laws and strongly affirmed that the Tsar was the supreme legislator, and everything had to be approved by him.

The Admiralty Regulation are a vivid example of Peter's absolutist legislation. To illustrate, let quote one of its provisions, which states what is to be done when the law does not prescribe how to act:

"The Council of Admiralty Collegiia must do everything according to the regulations and statutes and not otherwise; if there is a case for which it is impossible to find an example to decide: then they must report to His Majesty. And if His Majesty is absent and it is an important matter, then the Council of the whole Collegiia must decide and add to the Regulation and inform His Majesty in time. And if His Majesty agrees that the matter should be included in the Regulation, it remains, and if he does not agree, it is struck out" (PSZ. Vol. 6. No. 3937: 543).

Hughes (2002: 169-170) points out another important feature of Peter's legislation: 'Nothing was too trivial to be regulated and tidied up... Peter was especially proud of his many lengthy statutes'.

Peter was not original on this point either, for he adopted French legislative practices. Victor Goltsev (1878: 32-33) described Colbert's petty policy of regulating industry, mentioning facts that are common knowledge today, such as numerous decrees and resolutions, detailed instructions on the length and width of fabrics, their colour, pattern, etc., when fabrics with a better pattern and cheaper than prescribed were considered criminal.

With a strong absolute monarchy and an extensive bureaucratic apparatus, the policy of mercantilism reached its peak in France under Colbert and was characterised by a particularly

active involvement of state agencies in the economy (étatisme) and direct state involvement in the establishment of new industrial enterprises, as well as pedantic control of all economic activities. The term 'colbertism' was coined to describe this type of active mercantilist policy (Korhov and Troitsky, 1966: 371-372; Wilson, 1967: 526-527).

The similarity of Peter's policies to colbertism was obvious. This similarity was most evident in Peter the Great's economic legislation. It was, as Goltsev (1878: 33) wrote, characterised by the same tireless and even convulsive activity, the same desire to determine and subordinate everything. The inventory accounting requirements laid down in the Admiralty Regulation surpassed even the French primary source with its attention to the smallest details and its desire for complete control. The Regulation required that the stock values be received and issued in the presence of several officials: the store-watchman, the midshipman, the store officer, the Director of the Admiralty Office or his aide, the superintendent or his assistant, and the wagenmeister — an officer in charge of the field-train — if the goods were to be issued by weight. The store-watchman maintained his own receipts book, which differed from the store officer's register only in the fullness of data. Every official present made entries in his respective register of received and issued goods, the book being of the same format as the one kept by the store officer. Thus, stock transactions were simultaneously recorded in four or five registers containing the data that was easy to compare. The Admiralty Office used the records from the register of the Director of the Admiralty Office or his aide to maintain a big receipts and consumption book of the same format and content as the book of the store officer.

Stocks were received and issued in the presence of numerous witnesses so as to eliminate the possibility of collusion and misappropriation, while collation of stock accounting registers in this case became an efficient method of keeping a watchful eye on the officials and their activities. The strict measures were even tougher when provisions were sent to ships. In addition to the signature of the receiving party on the order the store officer was also obliged to obtain delivery receipts from the ship commissioners, which were to be witnessed by the ship masters. The Officer kept the original receipt and sent the first copy of the receipt with his signature to the Collegiia, the second copy – to the Commander-in-Chief of the fleet or the squadron, and the third one – to the supply officer of the fleet or the squadron.

The system of copying registers and duplicating duties was originally created by Peter. The French Naval Ordinance did not provide it. Peter wanted to use this method to prevent stealing, but since he was selective in his punishments (granting clemency to those of his confidants who committed such crimes), excessive control only led to confusion and evasion of duties. However, this method of copying registers formally remained part of Russian fleet accounting until the mid-nineteenth century. According to Khitrovo (1858: 128), *'In the previous accounting system (before 1857), each order regarding money to be issued or received was recorded in detail five times running'*.

The later fate of the Regulation, however, shows that the accounting rules described in them remained for the most part only a wish. When the revision of Peter's legislation began under Empress Anna Ioanovna (r. 1730-40), unrest in the cases and non-compliance with the rules were cited as reasons for change. The decree of 9 December 1735, which introduced new forms of books of account for the Admiralty, stated that *'... according to these forms [established by the 1722 Regulation] many books are not kept, and others, though they exist, yet not according to the strength of these forms, and not decently, and with great difficulty'* (PSZ. Vol. 6. No. 3937: 610). However, these difficulties were already noted in the early months of the Admiralty Regulation of 1722. The minutes of the Collegiia of 6 November 1722 state:

"The Admiralty ... Has given to consider that there are dysfunctions in all the activities

relating to His Majesty's high honours and interests ... and has recognised that none of them [the servants] have a strong memory for the decrees and ordinances issued by His Majesty, since all of them produce such errors and weaknesses ... and by their forgetfulness and negligence disregard all orders” (Materials on History ..., 1867, p. 528).

There were even more frequent complaints about the interference of the Admiralty through the Stats-Kontor Collegiia (Collegium of State Expenses), which was introduced on the model of Swedish cameralism and was charged with the execution and accounting of the state budget. On 24 September 1722, the Admiralty Collegiia resolved:

“To send a report to the Chancellery of the Governing Senate that the sums indicated in the official note of the Stats-Kontor Collegiia for the construction of stone shops in the Admiralty have not been sent, and that both the naval and admiralty officers are now suffering an intolerable hardship, from which several naval officers have fled, having received no pay not only for the last third of the month of May, but even for the first third of the month of January. And again, the stone shops, in order not to miss the present summer season idly and risk the wrath of His Imperial Majesty, are being built with the distress and debts of the contractors” (Materials on History..., 1867: 523).

In order to strengthen the control measures introduced by the Admiralty Regulation and to improve budgetary discipline, Peter the Great developed additional requirements for the reconciliation of accounts with the Stats-Kontor Collegiia. They were published in the Revizion Collegiia¹¹ Instruction in December 1722. Paragraph 6 of the Instruction required each Collegiia to submit special reports to the Revizion-Collegiia on the execution of the budget:

“As the Stats-Kontor Collegiia have many disputes and disagreements both with the Military Collegiia and with the Admiralty and the other Collegiia in the administration of the Treasury, all Collegiia are to render monthly accounts of the receipts and expenditures of the Treasury, while the Military Collegiia, ground forces and navy - shall render an account for one-third of the year, stating exactly to how many months the receipts and expenditures amount, and for the expenditures from month to month the balance up to the present time, so that this may be known in the Senate and disputes between the Collegiia may not be ascertained”. (PSZ. Vol. 6. No. 4127: 796).

But even this strict decree remained unfulfilled. As Sakovich noted in a study of the history of state auditing (1896-97: 124) *‘the audit was useless mainly because the departments present evaded submitting the reports despite coercion and threats’*. To support his conclusion, he cited a decree by Empress Catherine I (r. 1725-27) of 7 July 1727 in which she complained that *‘the audit existed in name only, but in reality, it never took place’*.

This failure can serve as a clear example of the formal borrowing of institutions when carefully prescribed procedures fail to produce the expected result and control is no more than a façade. The reform of public finances in seventeenth-century absolutist France doesn't seem to have been crowned with success. Goltsev noted (1878, pp. 162-163) with regard to naval finances that administrative control failed of its purpose and, as a result, incredible things happened: Desmarests¹² creates posts for controllers to keep an eye on the payeurs de la guerre et de la marine; the treasurers of the war and naval departments themselves buy these posts and become their own controllers. The system of public finance devised by Peter took on the ‘diseases’ of a French organisation which, as Milyukov remarked (1905: 536), *‘had to reckon*

¹¹ The Collegium of Accounting (Revizion-Collegiia, or of Revision or of Auditing) carried out control and accounting functions in relation to public finances.

¹² French Minister of Finance under Louis XIV Nicolas Desmarests (1648-1721), Colbert's nephew.

with the stubborn remnants of the feudal system'. This remark can rightly be attributed to Peter's reforms.

6) Concluding remarks

The seemingly excessive regimentation of all spheres of life, including accounting, typical of Peter the Great, was explained by the borrowed ideas of mercantilism (mostly reflected in the Admiralty Regulation) and cameralism. In France, where a strong absolute monarchy with an extensive bureaucratic apparatus developed, the policy of mercantilism, which reached the peak of its development under Colbert, was characterised by particularly active state intervention in the economy, direct state involvement in the organisation of new industrial enterprises, extremely petty control of all economic activities. The Russian version of mercantilism, as exemplified by the Admiralty Regulation, was in perfect harmony with the autocratic will to transform private law into public law, and vice versa, and to use detailed acts of public law to regulate all fields of activity, including accounting. Peter's mercantilism was not motivated by the needs of the emerging entrepreneurial class¹³, but only by his absolutist will and the need to improve the economy in order to maintain the status of the Russian state in the rapidly developing Europe. Kahan (1965: 80) has found the exact expression for this – '*crude mercantilist policies of the Petrine period*'.

Swedish cameralism highlighted the importance of accounting procedures, planning and budget and state control for Russian public administration. Peter was obviously attracted by the collegial nature of administration typical of cameralism as well as the order and unification of all the aspects of public administration. Moreover, according to Peterson and other scholars, cameralist public administration was aimed at keeping military order. Peter fully supported such an approach to the government system. He treated regulations as military codes and officials as military men, bringing military principles into public administration and civil life. He did not see anything absurd about giving a detailed description of accounting rules in a military statute first and then ordering to extend them to other spheres of administration, even civil ones. However, scholars did not see anything unusual about this approach even much later. Galagan¹⁴, for instance, who authored the first book on accounting history in Russia, pointed out (1927: 129-130) that Russia's economic development became quite significant in Peter's times, giving rise to the need for the institutes which would facilitate proper administration of the strengthened industry and trade, including in terms of accounting. Peter did respond to that demand by introducing an accounting institute, but in which sphere did he do it? He did not do it in the industry or trade, but in the army.

Having gained unlimited power over his subjects, the Tsar failed to secure compliance with his strict requirement regarding the 'regularity' of the machinery of government, which

¹³ Kahan (1965: 63) refers to Milyukov and Klyuchevsky who stated that the growth of manufactures under Peter the Great couldn't be attributed to increasing demand in the domestic market and was therefore not the 'result of the organic development of domestic industry' but was created by an extra-economic factor - the government - to serve its political goals. Without disputing this assertion as such, Kahan argues that Peter's policies were generally beneficial to the Russian economy and were further developed under his successors, albeit with some obstacles.

¹⁴ Alexander Mikhailovich Galagan (1879–1938) an outstanding scientist and one of the founders of the Russian theory of accounting. In 1912, as the best student at the Moscow Commercial Institute, he was sent to study accounting in Europe, where attended Fabio Besta's classes at Cà Foscari University in Venice (Kuter et al., 2018). Galagan is an author of the innovative textbooks on accounting (1916, 1928) and the early Russian books on the accounting history (1914, 1927) in which a prominent place was given to Russian accounting. Galagan's scientific views and achievements are introduced by (Mattessich, 2007; Kuter and Sokolov, 2012; Kuter et al., 2018).

made him deliver his personal rulings on a large number of cases. The reform led to a transfer of new institutions from their original moral and theoretical settings to an atmosphere of autocracy and force; as a result, they ‘*found the soil of their new home lacking in their indispensable nurture*’ (Kliuchevsky 1926: 205). Peter himself was aware of the instability of his institutions. According to the French diplomat Lavie, in 1719 the Tsar told Admiral General Apraksin: ‘*Although you have always approved of my actions, especially with regard to the fleet, I see that if I should die before you, you will be among the first to condemn everything I have done*’ (Bogoslovsky 1902: 507). As we already know, this is exactly what happened: the death of Peter the Great actually brought all the affairs of the Admiralty into disorder, leading to poorer compliance with the instructions.

Nevertheless, Peter's accounting reform, like his other undertakings, cannot be considered a complete failure. Peter attached great importance to well-organised accounting and strengthened its status in Russian society by following the best examples. Admiralty accounting was also introduced in other state institutions (e.g., the Berg Collegia) and in local authorities (Sidorova, Nazarov & Vakhrushina 2019). Regular accounting became an integral part of public administration in state and private enterprises, where Peter's supporter Tatishchev enforced the relevant provisions of the Admiralty Regulation. The eighteenth century witnessed many other events that advanced the development of Russian accounting and wouldn't have been possible without Peter's reforms. His progressive policies helped spread knowledge of European accounting practises in Russia: these included the distribution of European books, the opportunity to study abroad, the founding of the first commercial school and the first translations of literature on accounting. Peter's legal reforms inspired his successors to create the first private commercial and accounting law with the Bankruptcy Act. All these innovations gave rise to a two-century-long debate about how receptive Russian society in general and the Russian economy were to borrow directly from Western experience. This great and still ongoing controversy is perhaps the most important legacy of Peter the Great, but that's the subject of another study.

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