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N.V. Platonova

Russian Eighteenth-century Books on Commerce and Accounting

From the end of the fifteenth to the eighteenth centuries, books were written for the use of the merchants and spread across Europe to assist them in their business. Firstly, there are the treatises and books providing general information on commerce as an important sector of the national economy and on the history of the economic thought. The second category includes the number of books that focus on the practical aspects of merchant activity, such as the dictionaries of trading commodities, books on market schedules and roads, and accounting textbooks. Although this kind of books emerged in Russia in the eighteenth century, they represent a valuable addition to the body of European literature specifically written for the needs of commerce. The aim of this paper is to study how the wholesale or retail merchants have obtained a working knowledge of all types of business tools in a period that saw Russia evolved into one of the European powers. To contextualise the content of such treatises and books, the occupations and the aims of their authors and when and where the books were published are first considered. The connection between development of Russian economy and demand for commercial education during the modern period, and the role of the instructional texts on commerce in the dissemination of knowledge, education and Enlightenment in the country are subjects that deserve to be highlighted.

In the last twenty years, such literature attracted a growing interest among researchers exploring the history of book culture and the economic history of pre-industrial Europe [see, for instance, 18; 37; 55]. In a recent article [7] Lina Berstein sought to analyze some of these books with the goal of deepening our understanding on how the Russian merchant culture developed in the eighteenth century. The precious studies of A. D. Galagan [16], V. F. Shirokii [46] and Y. V. Sokolov [48] highlight their importance for the early accounting history in Russia. However, it is not clear what impact the first literature on commerce really had on the merchants' vocational training and practices at that time. Hereinafter, we aim to investigate this issue in more depth.

We therefore felt it was important to place this literature in the broad context of the economic and social history of the eighteenth-century Russia, which leads to consider the changes occurring in the national economy and trade, as well as the attempts of the tsarist power to promote the merchant's education in the first part of this study. Secondly, the kind of information proposed by the growing in the second half of the eighteenth century book market on trade will be reviewed. Lastly, we seek to explain why they have not immediately captivated interest of the Russian merchants of the period.

The Merchant, politics, and the Press

The reforms of Peter the Great created the conditions to kick-start the economic growth of Russia. Under state direction, new factories of all types were founded, but these factories worked mainly for the army and navy: iron plants in the Urals, weapon factories in Tula, cannon foundries and furnaces, gunpowder mills, Admiralty shipyard, canvas, cloth, rope and leather factories in several Russian towns. Many of them were owned by state, others belonged to merchants and landlords. The state-owned factories employed state peasants, ascribed peasants, and recruits. By the ukaz of 1721 the merchant factory owners were granted the right to buy the category of peasants known as possessional [41, vol. 6, № 3711]. Even if the Petrine reforms brought important changes in the country's economic life, serfdom was rather tightened than diminished. The industrial and trade policy of Peter I was characterized by a high degree of command and mercantilism. A state monopoly on the sales of salt, alcohol, tobacco and other products was introduced. The tsarist power also monopolized the right to sell the key Russian exports,

including the trade with China. In 1717, two state colleges were established for managing the commerce, mining and manufacturing. In 1724, the enactment of protective tariffs served to encourage the domestic production of goods and to limit the foreign imports that might compete with them [in detail, see 28; 36].

The expansion of Russian industry and the strengthening of the nationwide market continued after the death of the Tsar-Reformer. The trade benefited from the introduction of the 1729 statute on promissory notes and bills of exchange [41, vol. 8, № 5410] and the abolition of internal customs in 1753 [41, vol. 13, № 10164], while both land and water transport networks have been expanded (Vyshny Volochek Canal was built on Peter I's instructions to link the Volga River and the Baltic Sea). In 1754, a bank that offered loans to merchants in St.-Petersburg at the rate of 6 % of interest a year was created by Tsaritsa Elisabeth Petrovna on the proposal of her favourite Count P. I. Shuvalov [41, vol. 14, № 10235 and 10280].

The Catherine II's industrial, commercial and financial policy provided an impetus and new direction for economic development in Russia. The credit and banking system was created under her reign. The Ural region was an important center of metallurgical and mining industry. Many textile factories – glass, paper, linen, silk weaving, leather, hat, colorful, saw mills and others – were established over there. The government monopolies were abolished for almost all export goods. The customs tariffs of 1767 and 1782 were a further step toward free trade. The 1785 Charter of the Towns [41, vol. 22, № 16188] fixed the social status of merchants as an essential element of urban population. They were now divided into three guilds according to the amount of their capital, and they were also exempt from corporal punishment, military service and poll tax (*podushnaia podat'*) replaced by the 1% tax levied on the declared total amount of capital.

The state's encouragement of economic activity in the country promoted the dynamism of domestic and foreign trade. In 1796, Russia had four thousand markets and fairs which were six times more than in 1750. Moscow, Riga, Nizhnii Novgorod, Yaroslavl, Tobolsk were an important regional trading cities. From there quantities of goods were dispatched in St.-Petersburg that was the new empire's capital since 1703. Large fairs took place annually in Arkhangel'sk, Makariev on the Volga river, Har'kov, Irbit, where the merchants came from all the country to sell and buy a large range of products.

The volume of foreign trade continued to increase during this century. After the Great Northern War (1700–21) Russia gained access to the Baltic Sea, and henceforth the trade with western European countries continued through the port of St.-Petersburg. England, Holland and Hanseatic League were the major Russia's trading partners [see 19; 56]. Two Anglo-Russian commercial treaties were signed in 1734 and 1771. The main Russian exports of this time were iron, linen, flax, hemp, furs, leather, and, from the end of the eighteenth century, grain; large part of the imports consisted in manufactured and luxury goods, such as British naval stores and French wines. At the same time, Russian-Persian trade was developed through Astrakhan on the Caspian Sea. Russian merchants visited through Ukraine the markets of Poland and Silesia. As a result of the wars against the Ottomans from 1767 to 1791, Crimea and the territories on the northern bank of the Black Sea were annexed to the Russian Empire. The foundation of Kherson and Odessa port towns opened the immediate opportunities for the Russian export to the Mediterranean countries.

Such was the context under which the role of the merchants grew in the social and economic life of the country so that the need to develop their vocational training made was felt more acutely. The fathers taught their sons commonly to read, write and count. They mainly worked as apprentices in the store of a parent or an owner. In contrast with European countries [see 3; 43], there were no schools for merchants who did not belong to the privileged class in Russian society. However, Peter I attempted to organize the study of commerce for Russians abroad. Several times he ordered the merchants to send their childrens to study in Europe. In the 1720s, some of them were appointed to learn the new trading practices in Amsterdam, Cadix and Milan. Others were sent in the foreign merchant houses in Revel and Riga [see 22]. But such Tsar's decrees aroused little enthusiasm among merchants because they were mainly engaged in the domestic trade and also limited by the shortage of capital, so they were not really interested to invest in the vocational training abroad.

Catherine II considered herself as an enlightened monarch and wished to popularize the Enlightenment in the Russian society. The spread of education among merchants through the school, the book and the printing press became a matter of great concern. In 1772, Empress approved the Ivan Betskoi's project to establish the commercial school at the Home of Education in Moscow. Prokofii Demidov, the little son of a famous merchant Nikita Demidov involved in iron-foundry in the Urals, donated 205 000 roubles for its foundation. The school received the name of his benefactor until 1799, after which it was transferred to St.-Petersburg [52].

Students of the Demidov School of commerce were usually sons of merchants from the Moscow and St.-Petersburg regions. They were between seven and ten years old. The educational program of the school was organized so that they were able to acquire the basic education in reading, writing and arithmetic, and an elementary understanding of other subjects, such as history, geography and foreign languages. Moreover, specific disciplines such as commercial law and accounting were less taught by foreign teachers than the Russians [see 22; 40].

The dissemination of instructional literature bespeaks the Catherine's desires not only to educate but to influence the development of the merchant class. Such books were directed at developing in its readers an understanding of what makes a good merchant, pointing out the importance of their profession for the future of the state and promoting the modern business practices. Their goal was to offer an image to which a merchant could aspire in the personal conduct and business. The merchant class appeared in these books not as a secluded community but as an important social layer with a strong identity.

As we can see, such books endeavor to cover all themes related to trade, from moral issues and education to studies of specific markets, history of trade and accounting. All of them aimed at offering the Russian merchants the opportunity not only to broaden their geographic and cultural horizons and satisfy their curiosity, but also to acquire special knowledge and skills necessary for a successful career in trade. In particular, their authors were completely convinced of the interest to apply the double-entry bookkeeping which everywhere else was perceived as technically perfect [see 38].

The dissemination of the books on commerce and accounting

The oldest book written in Russian for merchants dates back to between 1573 and 1610 [21]. It is in manuscript form and its author is anonymous but he described accurately the Russian trade, which leads us to believe that he belonged to the merchant class. This is an early guide to help the merchants in their day-to-day activities. It contains useful information and advices about the price and the quality of a wide range of goods in the Moscow and Northern Russia markets and how to better conduct the business with the foreign merchants.

In 1743, the College of Commerce ordered to translate into Russian the Savary des Bruslons's *Dictionnaire universel de commerce* (Paris, 1723–30). The translated version, although abridged [45], keeps its encyclopedic character and offers an overview of the world trade with the rules and customs of different lands, monetary systems, major commercial centers and goods.

From 1764, a weekly newspaper was published with a circulation of 300 in the capital to inform the general public on prices of Russian and foreign goods in St.-Petersburg market. A series of articles on commerce were regularly published in the two major periodicals of Academy of Sciences: "Monthly Essays for the public usefulness and entertainment" (1755–65) and "New Monthly Essays" (1786–96). Examples include Petr Rychkov's *Correspondence between two friends on commerce* (1755) [44] and Afanasii Fomin's essay in form of letter (1788) [14], in which he does not only think on the professional attributes and the duties and responsibilities of the merchants, but he points out their collective and individual value for the state. He was an experienced merchant at Arkhangelsk and emphasized that "it is only the combination of knowledge and practical activity which give the chance to make a fortune". In this light, he stated that a merchant aiming at success must first of all acquire a better education. Such education would have been focused on the study of history and geography, as well as of the commercial institutions, customs duties, coins, weights and measures, arithmetic, accounting, and the foreign languages. In addition, the merchant was required to be enterprising, to persevere, to improvise, and to cultivate the

reputation of an honest and reliable businessman. However, a particular feature of a good merchant was, in his opinion, to be not keen on its own good but to be concerned about the welfare of the country. He easily dealt with the problem of mercantile self-profit by stressing that the benefits of the exchanges in which he was involved brought both personal enrichment and the wealth into the state. Karl Berens, an enlightened merchant of Riga, agreed with Fomin's opinion and, in his essay *The merchant, or a general discussion on trade* (1793), he defined the goal of the commerce as follows: "There is nothing more necessary than commerce; it makes state prosperous [...] For states to become firmly established, and great and prosperous, commerce is more effective than arms". The merchant class was viewed by him as the potential instrument to increase the state's riches [4].

Nikolai Novikov (1744–1818) was a prominent figure of the Enlightenment in Russia. He was writer, journalist and editor of the satirical journals "The Drone" (1769–70), "The Painter" (1772–73) and others which openly criticized the autocratic power, the serfdom, the corruption of officials, and the idle life in the imperial court. Catherine II could not tolerate the Novikov's attacks against the political and social order that she wanted to maintain and ordered to close these journals one after the other. Because of his liberal views and his contact with the Freemasons, he was arrested in 1792 and imprisoned for fifteen years in the fortress Shlisselburg. In the first issue of "Supplement to the Moscow News" edited by him in 1783–84, Novikov pointed out the beneficial effects of commerce for the country and promised readers of his journal to acquaint them with the most influential works of world thinkers on economy and commerce as science. Thus, a large article of unnamed author entitled "On the trade in general" [35] was serially published in several issues of the journal in 1783. G. P. Makogonenko suggests that its author was Novikov himself [27, 702-703]. In the points of view of other researchers such as E. S. Vilenskaia [54, 73-74] and V. I. Moriakov and M. L. Kusheleva [30, 47], however, this article was a compilation from the foreign literature, in particular the works of Reynal and Karl August von Schönfeld's *Probschrift von dem vortheilhaften Einflu der Handlung auf einen Staat* (Stuttgart, 1779). But what matters is that, in the last resort, the content of this article fully reflected the political and economic views that Novikov had shared.

Among other publications related to the role of trade in history and politics, one can also consider Jean-Pierre Ricard's famous work *Négoce d'Amsterdam* (Rouen, 1722) [42] which was translated and published in 1762 by Christian Ludwig Vever, but, surprisingly, without including the chapter on accounting; in 1768 and 1771, Semen Bashilov, a chief clerk in the Senate, was translator of two major French treatises on political economy: Jean-François Melon's *L'essai politique sur le commerce* (Amsterdam, 1734) [29] and Jacques Accarias Le Sérionne's *Les intérêts des nations de l'Europe développés relativement au commerce* (Leyde, 1766) [1]; François Véron de Forbonnais's article "Commerce", included in *Encyclopédie, ou Dictionnaire raisonné des sciences, des arts et des métiers* by Diderot and d'Alembert (1751–68) appeared in Russian in 1781 [15]; as a man of letters and propagator of the Enlightenment, translator of Erasmus, Voltaire and Rousseau, Petr Bogdanovich wrote and published his original book *Short history of ancient trade and seafaring* [8] no later than one year after the opening of his own publishing house in the capital.

The Karl Günther Ludovici's work *Grundriss eines vollständigen Kaufmanns-Systems* (Leipzig, 1756) was popular in Europe in the modern times. It deals with the theoretical and practical foundations of the science of trade and investigates how different nations have developed their prosperity over time. Ludovici traces the history of European trade from the Roman times and the changes that happened in the world trade along with the sea exploration. In the seventeenth century, the leadership in the East-West trade shifted from Portugal and Spain to Holland and England. They launched expeditions across Atlantic, Pacific and Indian Oceans to discover new lands for sources of raw materials and lucrative trade of spices and other goods from the East Indies. But he did not write about Russia. However, this omission was corrected by the Russian translation entitled "A complete outline of the merchant system" of 1789 [26], which consisted in two thick volumes (827 pages) and was edited by the presses of Moscow University leased by N. Novikov. When Fedor Sapozhnikov, who was appointed as Russian consul in Leipzig in the early 1780s and then was the court councillor, was in charge of the translation, he added to the Ludovici's original text a chapter on the present state of Russian trade. It is the way to stress the increasing

influence of Russia on the international arena and its commercial successes at the end of Catherine's reign, ending the isolation of Russia that joined the family of world's great trading nations.

Mikhail Chulkov (1743–1793) is a prolific writer in various genres who also produced a monumental work entitled *Historical description of Russian trade at all ports and borders from ancient times to the present* [10], published in seven volumes comprising twenty-one books. It synthesizes the literature on domestic trade that had appeared prior to 1781 and contains a detailed description of all the internal markets in the country, completed by laws and decrees to be applied in this matter. In 1788, three excerpts of it have been published separately: *A brief History of Russian trade* [11], *Dictionary of Russian fairs* [13] and *Exhortation on young merchants' education* [12], in which he listed the merchant houses declared bankruptcy in the eighteenth century. Chulkov invoked the irregular bookkeeping as one of the reasons of bankruptcy.

Ivan Yakovlevich Novikov studied in the Demidov School of commerce and became a bookkeeper in Moscow Office of foreign trade in 1794. He worked on the translation of Honoré Lacombe de Prézel's treatise *Les progrès du commerce* (Amsterdam, 1760) published in 1796 [25]. The German publisher and bookseller Christian Rüdiger edited two Ivan Novikov's brochures: *Letter from a father to his son, in which the most important obligations of the merchants and knowledge need for the successful conduct of trade are described* (1797) [32] and *The rudiments of commerce* (1799) [33]. In this text, Novikov explains such basic notions and vocabulary used in business as "purchase", "sale", "money", "concurrency", and "profit". Also he provides useful information on how to use the bill of exchange, to calculate the selling prices of goods, and especially to determine the quality and counterfeits of the products and wares. According to Novikov, "a good merchant constantly compares his prices with those of his competitors" and "should take into account the demands and tastes of the shoppers in order not to sell his goods at a loss". He advocated the freedom of trade by arguing that "the State monopolies are trade barriers". We know two other Novikov's books [31; 34] on how to calculate the exchange rates by the use of tables. However, the first author who tried to teach systematically the commercial arithmetic in Russia was Vasilii Kriazhev [see 53]. His book (610 pages) on the practical arithmetic for bankers, merchants and manufacturers [24] was used for teaching in the Moscow school of commerce, the director of which he was.

Trade was increasingly conducted by correspondence, and therefore a merchant's ability to express clearly himself in writing acquired great importance. Addressing this demand, a number of letter-writing manuals, among which those by Ivan Sokol'skii [50] and Petr Bogdanovich [9] are the most famous, appeared in the eighteenth century. They were intended to serve as guides not only on the writing of the private and business letters, but also on how to conduct business according to the contemporary standards and Russian law. Along with instructions on spelling, grammar and epistolary style, a collection of model letters devoted to the exchange of promissory notes and the trade agreements was given [see 5; 6].

The first Russian textbook on accounting was *The Key of commerce or bookkeeping* [20], published in 500 copies by Artillery and Engineer Cadet Corps Press in St.-Petersburg in 1783. It was entirely devoted to teach the double-entry bookkeeping system. This method of recording, where each business transaction is in fact entered twice, one side of the transaction being called a debit and the other a credit, was used by the merchants of Florence, Genoa, and Venice from the fourteenth century and was first described fully by the mathematician and Franciscan friar Luca Pacioli, collaborator with Leonardo da Vinci, in his *Summa de Arithmetica, Geometria, Proportioni et Proportionalità* published in Venice in 1494. During the next two centuries, the practice of the double-entry bookkeeping spread to the rest of Europe. In the seventeenth-century France and Germanic territories, the merchants had to hire special teachers, reckoning masters, for arithmetic and accounting instruction. The profession of reckoning master became quite lucrative, and these schools proliferated rapidly. At the same time, the book market on accounting blossomed. Thus, 760 editions of treatises and manuals published on accounting between 1501 and 1800 in Western Europe were inventoried in the historical and analytical bibliography *Ars Mercatoria* made by Pierre Jeannin and Jochen Hoock in the 1990s [17]. It includes both the most famous book written by French author Mathieu de La Porte, *La science des négociants et des teneurs de livres* (Paris, 1704), which was edited twenty-two times and was translated into German, and the John Hawkins' *Clavis com-*

mercii; or, The key of commerce (London, 1704) in English which was, in fact, the basis for the Russian accounting textbook which we have mentioned above [see 49].

Another textbook on this topic, *The Perfect Merchant or Bookkeeping* [39], written in three volumes by an unknown author, was published in 1790 by the Moscow publisher and bookseller M. P. Ponomarev. He stated explicitly that his book could be useful to any merchants to conduct their trade both individually and in association with others, inside the country and abroad. One of its significant aspects consists in not picturing the merchant and his property as separated from each other, but as a same entity. The merchant was interested in accounting to keep the personal wealth position in view. The purpose of the accounting was to get a knowledge on the assets and liabilities, and the profit or loss for a given period. The method of the double-entry bookkeeping was explained by personifying the accounts. The title of the account was the name of the people who were associated with the business. In addition, the Ponomarev's textbook describes with five hundred practical examples how each kind of transactions should be written up into a set of inter-connected books and reports.

Johann Stilliger was a German merchant who lived and worked in Riga. By believing that "the business practice must be preceded by the professional training", he wrote a textbook on accounting [47]. His book was translated from German into Russian and printed by the Office of public charities in Kursk in 1795. Unlike other accounting authors, Stilliger preferred to teach the double-entry bookkeeping by the pedagogic method which consists in alternating questions and answers with explanation. Depending on the nature of the trade, whether wholesale or retail, the volume of accounting records increased with the different types of transactions. Accordingly, he advised to record the day-to-day transactions in retail trade in the principal books of accounts called journals and ledgers. By contrast, the wholesale merchants needed also to keep the auxiliary books of accounts such as cash book, purchase book, book of current expenses, etc.

As is evidenced by this overview, the books on commerce that appeared in Russia during the period covered by this study were rich in their contents. The accounting authors extolled the merits of the double-entry bookkeeping for enabling the efficient management of the affairs. No less importantly, we know that they endeavoured to shape the behaviour of the merchants by disseminating a set of values that represent a better merchant and a responsible citizen. These writers draw attention of the merchants to the political dimension of commerce. It now remains to be seen if these books succeed to capture their target audience.

The commercial books and their problem of reception in Enlightenment Russia

It must be pointed out, however, that many treatises and books written on commerce and accounting received a mixed reception among Russian business people of the period. From the social point of view, the merchant class was not homogeneous. It is evident at once that thanks to their social and professional position the wholesale merchants were better placed to acquire the modern knowledge provided energetically by the commercial literature. It was a minority group of merchants belonging to the first guild that monopolized the foreign trade. Furthermore, they were involved in metalworking, textile manufacturing, alcohol and tobacco production, and were employed in the state service [see 2; 23; 51]. These merchant's families stayed away from the rest of their community and sought to give a better training for their children, desiring to set a same cultural level as the nobility, which was important for them to continue the upward social mobility. But the reality is quite different with regard to most of Russian merchants. Such were the small shopkeepers of the second and third guilds, the main activity of them being the trade in local and regional markets. They were dominated by the idea that to be a good merchant, it is sufficient to learn arithmetic, speak German and properly write the business correspondence. A more advanced education was not considered necessary because it seek to divert young merchants from their original purposes. For this reason, many of these merchants hesitated to send their sons to schools and preferred the practical way of learning and education.

In 1747, the first sale of the translated Savary des Bruslons's dictionary was very disappointing. 1200 copies were printed for sale at a price of 3 rubles. With the exception of some copies given as a gift to Empress and her entourage, the College of Commerce and other government offices, and customs of-

fices, only 173 books been sold until 1752 [see 22]. It is not a coincidence that the best sales were in St.-Petersburg, Moscow and Arkhangelsk which were the most dynamic marketplaces where the merchants came from all over the country. This is not the case in the outlying towns where the authorities forced local merchants to buy this book.

The books on accounting did not received an immediate and successful spread at first because of the reservation of merchants and a lack of understanding of such innovative and complex contents. It is very important to note that their authors and publishers allow the Italian method of double-entry book-keeping to be transferred to Russia not by translating the precursor's works, like the very famous one of Pacioli, but rather by inspiring from the European (mainly German and English) authors who developed the accounting thought in the seventeenth and eighteenth centuries. Significantly, the Russian term "schetovodstvo" that has been used traditionally to define the accounting has been replaced with the modern term "bukhgalteria", derived from the German word "buchhaltung". However, the teaching of these sophisticated books very contrasted with the existing management and accounting practices of Russian merchants in the eighteenth century. In fact, most of them not immediately adopted new accounting knowledge and continued to manage their business as usual. When the auxiliary agents carried the goods to fairs, they should, upon their return, have submitted reports to the owner who kept the inventory of goods and the general account book. The shop rental contracts, receipts of payment for customs duties and taxes, debt acknowledgement documents were kept separately. The fact remains that the Military Rules of 1716 (Part 2, Chapter 4, sections 5–6) [41, vol. 5, № 3006] forced merchants to properly keep the accounts and confirmed the probative value of the account books in court proceedings. The 1800 Bankruptcy regulation (Part 1, Chapter 25, §140–146) prescribed to keep seven forms of account books for tradespeople and manufacturers [41, Vol. 26, № 19692].

Although the Russian eighteenth-century merchants had difficulties in integrating the accounting literature in their business culture, their perception of the role of accounting began to change. The idea according to which accounting is a useful and indispensable tool to manage the business asserted itself. The Enlightenment's efforts helped the emergence of the accounting as a science in Russia in the turn of the eighteenth and nineteenth centuries.

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РУССКАЯ ЛИТЕРАТУРА О КОММЕРЦИИ И СЧЕТНОМ ДЕЛЕ В XVIII ВЕКЕ Н.В. Платонова

Резюме

В XVIII в. успехи в развитии экономики страны и распространение знаний и идей Просвещения вызвали появление в России первой специальной литературы о коммерции. Предназначенная для воспитания и образования купеческого сословия, она формировала образ «совершенного» купца в качестве идеала, достойного подражания, позволяла расширить кругозор и приобщиться к новым знаниям и навыкам. В частности, с ней связывается проникновение в Россию итальянской формы ведения счетов, так называемой двойной бухгалтерии. В данной статье подчеркивается связь русской коммерческой литературы с той, которая распространялась в области торгового предпринимательства по всей Европе начиная с конца XV в. Другой важной задачей было выяснить, как сказались появление этих произведений на культурном уровне и практической деятельности русских купцов в указанный период.

Key words: history of book culture, the Enlightenment, literature on economics, commerce, merchant, accounting history and thought.

Ключевые слова: история книжной культуры, Просвещение, экономическая литература, коммерция, купец, история счетной мысли и бухгалтерии.

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