

Science of balance preparation: Substance and stages of development in Russia

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Abstract

© 2014, Mediterranean Center of Social and Educational Research. All rights reserved. In this article we have studied the stages of the historical development and formation of science of balance sheet preparation. The article considers various approaches to the essence of keeping a balance sheet as well as its content in the investigations of Russian scientists of the end of the XIX the beginning of XX century. The article demonstrates how the economic essence and content of balance sheet preparation have changed during the development of accounting sciences; different kinds of accounting knowledge can be pointed out - "accounting", "keeping accounts", "bookkeeping" and "science of balance preparation".

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Keywords

Accounting, Bookkeeping, Keeping accounts, Science of balance preparation