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Academy Member Spotlight: Prof. Mikhail I. Kuter

During the period of economy reorientation towards market relations Mikhail I. Kuter was the author of the first Russian-language textbook on the theory of accounting. Russia has never taken part in archival research. In addition, the consequences of the Iron Curtain negatively affected the access to published sources concerning this field of study. Colleagues from Italy, Great Britain, the United States of America and France considerably helped to replenish the library of Professor Kuter. However, the analysis of numerous works of leading western scientists over the last hundred years, the authors of the commentaries on Pacioli's Treatise in particular, allowed to draw attention to the lack of consensus on several issues. One of the reasons, as it seemed to the Russian Professor, was the fact that the authors do not always relate their arguments to the archival materials, the interest in which after the second third of the last century, the era of Federigo Melis and Raymond de Roover, was significantly diminished.

With the access to the archives of Genoa, Florence and Prato, Professor Kuter tried to apply the method of logical and analytical modeling to the archival research, that is the construction of flowchart linking into a single unit all the transactions of separate accounting cycle books, and on this basis, to identify the tendency to accounting registers and accounting procedures development. The account books of Farolfi's branch in Provence (1299-1300), Massaries of the commune of Genoa (1340-1341), accounting cycle books of Francesco Datini's companies in Avignon, Pisa and Barcelona from 1363 to 1410 were studied. More than



35,000 photocopies of accounts from the first medieval books of Italian companies has been formed and systematized in Professor's electronic archives. This allows to continue the research in laboratory conditions outside the archives. Some points that are of scientific interest (early intermediate and closing "Losses and Profits" accounts, trial balances of various kinds, early accounting statements), which have never been mentioned before, have been considered.

The Russian scientist has been granted the right to publish the copies.

The results of the research are regularly reported at the AAA and the EAA annual congresses.

The following scientific evaluation of Professor Kuter's activities was given by one of the central Russian economic journals: "In recent decades Kuban State University has enhanced its scientific

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status due to the activity at the Department of Accounting and Audit where Doctor of Economics, Professor M.I. Kuter and his followers have been carrying out their research in the sphere of accounting history. The publishing of the Russian version of "The Treatise on Accounts" has become an important event as well as a starting point for understanding the history of double entry book-keeping and formation of fundamental notions in accounting. At the same time the heightened interest in the history of accounting directed M.I. Kuter's research into the more intensive study of the periods of accounting development before L. Pacioli. Professor Kuter was not satisfied with what had already been achieved and decided to continue the research into the

previous periods in history comparing different accounting approaches of the Italian accounting schools. The specific character of the research lies in the use of the source accounting documents from the Italian archives. The systematization of the material on the history of accounting development allowed to present the theory of accounting in a more thorough and systematic way. The textbook describing this subject was published by Finance and Statistics Publishing House and aroused a great interest as a serious monographic study.

The systematic character of the research is also determined by the preparation of the series of thesis research on the separate aspects of accounting stating

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Academy Offices & Awards:

6th President, 1984-1985

Member, Board of Trustees, 1979-2006, serving as Chair on at least two occasions

Co-Editor, AHJ, 1980-1983

1997 Recipient of The Hourglass Award

2011 Recipient of the Thomas J. Burns Biographical Research Award

Life Member of the Academy (2013)

Volume Editor, Working Paper Series of The Academy of Accounting Historians, Volumes I, II and III (1979-84)

Coauthor of:

A History of the Academy of Accounting Historians 1973-1988, AHJ December 1989

A History of the Academy of Accounting Historians 1989-1998, AHJ December 1998

A History of the Academy of Accounting Historians 1999-2013, AHJ Forthcoming December 2014

Portions of story from Leila Ugincius, University Public Affairs, VCU.

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Ever the gentleman, Catlett could disagree without being disagreeable. He staunchly supported Spacek's crusade to rid GAAP of optional treatments and to establish the objectives of financial accounting.

He was president of the Illinois Society of Certified Public Accountants in 1966-67 and was vice-president of the AICPA in 1976-77.

In 1982, he published a book on the Catlett families in Virginia and Illinois.

He married Martha Jane Beamsley in 1944. He is survived by four sons, their children, and a sister. His wife died in 2007.

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theoretical aspects of modern solutions. The continuity of times is an important feature of the whole series of research".

Professor Kuter's textbooks are reprinted in the post-Soviet states.

Currently Professor Kuter has been finishing his monograph "Pacioli's Treatise "On the Accounts and Records "and Two Centuries Before..."

On the development of theory, methodology and practice of accounting, economic analysis and financial control in Russia // International scientific-practical journal. Accounting. Analysis. Audit. 2014, special issue, p. 42 – 43.

Prof. Cheryl McWatters Named First Non- U.K.-Based Editor for *Accounting History Review*

Professor Cheryl S. McWatters, the Father Edgar Thivierge Chair in Business History at the University of Ottawa/Telfer School has been appointed editor of *Accounting History Review*. Dr. McWatters is a long-time member of the journal's editorial board and becomes the first woman editor as well as the first non-U.K.-based editor at *Accounting History Review* since the journal's inception.

Dr. McWatters is active in a number of international research organizations in accounting, management and economic history, as well as serving as ad hoc reviewer for a wide variety of journals and conferences in these areas. She is an associate editor of *Accounting Perspectives* and a member of the editorial boards of

Journal of Operations Management and Accounting, Auditing and Accountability Journal. She previously was the associate editor and Interfaces editor of the *Accounting Historians Journal* and remains a member of its editorial board.

