



International Economic Symposium – 2018 Sokolov Reading Conference – 2018

Program

Wednesday, 18 April 2018

Faculty of Economics SPBU (Tavrisheskaya street 21-25)

Sokolov Reading Conference - 2018

18:00-19:00

Early-bird registration (First Floor Hall)

19:00-21:00

Seminar for PhD students (Lecture Hall 93, fifth floor)

“The Importance of Research in History of Accounting”

Presenter: Prof. **Massimo Sargiacomo**
D'Annunzio University of Chieti–Pescara

Chair: Prof. **Vitaly Kovalev**, St. Petersburg State University

Thursday, 19 April 2018

Faculty of Economics SPBU (Tavrisheskaya street 21-25)

International Economic Symposium - 2018

8:45-9:30

Registration (First Floor Hall)

9:30-10:00

Official opening (Assembly Hall)

Prof. **Elena Chernova**, Vice Rector, St. Petersburg State University
Prof. **Ludmila Horuzhyi**, President, Russian Institute of Professional Accountants
Other opening addresses

10:00-11:45

Symposium Round Table “Political economy of Vladimir Putin” (Assembly Hall)

Discussants:

Xueling Guan, Renmin University of China, School of Economics
Elena Chernova, **Elena Lebedkina**, **Alexander Lyakin**, **Ludmila Popova**, **Viktor Ryzanov**, **Leonid Shirokorad**, St. Petersburg University

Meng Zhang, Harbin Institute of Technology Shenzhen, School of Economics and Management

11:45-12:15

Coffee-break (Second Floor Hall and Third Floor Hall)

12:15-12:45

Christopher Pissarides, London School of Economics
Presentation of the book "EMPLOYMENT AND ECONOMIC GROWTH"
(Assembly Hall)

12:45-14:15



Symposium Plenary session (Assembly Hall)

Mizobata Satoshi, Institute of Economic Studies, Kyoto University
COMPARATIVE ANALYSIS OF INNOVATIVE SYSTEMS IN JAPAN AND
RUSSIA

Vladimir Portyakov, Institute for Far Eastern Studies of the Russian Academy
of Sciences
ON A NEW STAGE OF FOREIGN ECONOMIC OPENNESS IN THE
PEOPLE'S REPUBLIC OF CHINA

Leonid Shneidman, Ministry of Finance of the Russian Federation
REFORMING ACCOUNTING IN RUSSIA

Vyacheslav Shavshukov, St. Petersburg State University
RESTRUCTURING OF THE WORLD ECONOMY

14:15-15:15

Lunch (Second Floor Hall and Third Floor Hall)

15:15-17:15

**Editors Panel and Discussion “HISTORY OF ACCOUNTING AS A
MODERN DIRECTION OF THEORETICAL RESEARCH”**

Discussion Points:

Areas of theoretical research in accounting

The historical context of theoretical research

In-demand topics of historical research

Historical and theoretical accounting research in leading journals

*How to be published in international scientific journals: from the experience of
the author and the editor*

Editing of journals: experience exchange

Speaker:

Alan Sangster, University of Sussex

ACCOUNTING HISTORY – DESCRIPTIVE OR INTERPRETATIVE: MYTH,
FABLE, OR FACT

Presenters:

Fernando Gutiérrez-Hidalgo, De Computis - Spanish Journal of Accounting
History

Stefania Servalli, Accounting and Cultures Journal

Discussants:

Massimo Sargiacomo, D'Annunzio University of Chieti–Pescara

Mikhail I. Kuter, Kuban State University



Igor A. Maiburov, Journal of Tax Reform

Vladimir T. Chaya, Journal Audit

Chairs: **Valery Kovalev**, *St Petersburg University Journal of Economic Studies*

Viatcheslav Sokolov, *Auditorskiye Vedomosti Journal*

19:00-22:00

Mikhailovsky Theatre, Don Quixote Ballet

Friday, 20 April 2018

Faculty of Economics SPBU (Tavrisheskaya street, 21-25)

Sokolov Reading Conference panel sessions

10:00-11:30

Session 1

Round table, Panels 1-3, Accounting History Workshop

11:30-12:00

Coffee-break (Third Floor Hall)

12:00-14:00

Session 2

Round table, Panels 3-6

14:00-14:45

Lunch (Third Floor Hall)

14:45

Bus to the House of Scientists

House of Scientists of the Russian Academy of Science (Dvortsovaya Embankment 26)

15:30-17:00

Solemn meeting in the House of Scientists, dedicated to the memory of Yaroslav Sokolov (Oak Hall)

17:00-18:00

Tour "House of Scientists of the Russian Academy of Science: The Former Palace of Grand Duke Vladimir Alexandrovich"

18:00

Dinner



10:00-11:30 Session 1

Panel 1	Round table	Accounting History Workshop	Panel 2	Panel 3
DIGITAL ECONOMY AND ACCOUNTING	SYNERGY OF FINANCIAL AND NON-FINANCIAL REPORTING	"WHY SHOULD WE STUDY THE HISTORY OF ACCOUNTING?"	ISSUES ON ACCOUNTING EDUCATION, ETHICS AND PROFESSIONAL JUDGMENT IN ACCOUNTING	CONCEPTUAL FRAMEWORK OF ACCOUNTING
Room 93	Room 77	Room 56	Room 78	Room 94

PANEL 1: DIGITAL ECONOMY AND ACCOUNTING

Room 93

Chair: *Lubov Chaikovskaya, Plekhanov Russian University of Economics*

Presenters:

Lubov Chaikovskaya, Plekhanov Russian University of Economics

DIGITAL TECHNOLOGIES IN ACCOUNTING ACTIVITIES AND DECISION-MAKING ON THEIR BASIS

Olga Rozhnova, Financial University under the Government of the Russian Federation

PROFESSIONAL JUDGMENT IN ACCOUNTING IN TERMS OF DIGITAL TECHNOLOGY

Alexey Kovalev, Novosibirsk State University of Economics and Management

INTERACTIVE FINANCIAL REPORTING SYSTEM IN MULTI-DIMENSIONAL ACCOUNTING

Tatiana Korneeva, Samara State University of Economics

DIGITAL ASSETS: THE ACCOUNTING AND ECONOMIC SECURITY USE

Nadezhda Makarova, Anna Shokhnekh, Volgograd Cooperative Institute (the branch of the Russian University of Cooperation)

DIGITAL TRANSFORMATION OF ACCOUNTING AND ITS ROLE IN E-BUSINESS SUPPORT IN TERMS OF STRATEGIC DRIFT

Svetlana Bychkova, Saint-Petersburg State Agrarian University

Nadezhda Makarova, Volgograd Cooperative Institute (the branch of the Russian University of Cooperation)

Elena Zhidkova, Kemerovo Region Administration

SYSTEM ORGANIZATION OF CONTROLLING IN THE DIGITAL ECONOMY

Iurii Guzov, SPBU

FORESIGHT AUDIT AND DIGITAL ECONOMY

Nazira Mamatova, Gulmira Omurkulova, Musa Ryskulbekov Kyrgyz Economic University

INFLUENCE OF THE DIGITAL ECONOMY ON THE DEVELOPMENT OF ACCOUNTING IN THE KYRGYZ REPUBLIC

Discussants:

Lyudmila Alekhina, SPBU

BRANCH ASPECTS OF FISCAL POLICY FOR SMALL BUSINESS IN THE DIGITAL ECONOMY (ON THE EXAMPLE OF VENDING)



Roman Erzhenin, Scientific and Practical Center "State Accounting"
PROSPECTS OF DEVELOPMENT OF THE ACCOUNTING CYBER PARADIGM

Olga Strelnikova, SPBU
INTERNAL AUDIT IN THE DIGITAL AGE AND ITS IMPACT ON BUSINESS PROCESSES TRANSPARENCY

ROUND TABLE: SYNERGY OF FINANCIAL AND NON-FINANCIAL REPORTING

Room 77

Chair: *Olga Efimova, Financial University under the Government of the Russian Federation*

Discussants:

Olga Efimova, Financial University under the Government of the Russian Federation
NON-FINANCIAL REPORTING AS A TOOL FOR RATIONALE OF INVESTMENT AND FINANCIAL DECISIONS

Vladimir Barilenko, Financial University under the Government of the Russian Federation
INFORMATION AND ANALYTICAL SUPPORT FOR FORMATION OF PUBLIC NON-FINANCIAL REPORTING

Anatoliy Belousov, Galina Mikhailova, North-Caucasus Federal University
POSSIBILITIES OF TRANSFORMATION OF ACCOUNTING INFORMATION IN THE SYSTEM OF INTEGRATED REPORTING

Tatiana Solovey, Natalia Spiridonova, Tatiana Sudova, SPBU
NON-FINANCIAL REPORTING: QUANTITATIVE AND QUALITATIVE ASPECTS

Natal'ya Malinovskaya, Peoples' Friendship University of Russia, Financial University under the Government of the Russian Federation
IMPACT OF THE DEVELOPMENT OF INTEGRATED REPORTING CONCEPT ON PROFESSIONAL TRAINING IN THE FIELD OF ACCOUNTING

Vladimir Shirobokov, Voronezh State Agricultural University n.a. Peter the Great
PROBLEMS OF DISCLOSURE OF FINANCIAL AND NON-FINANCIAL INDICATORS IN THE FINANCIAL STATEMENTS OF THE AGRICULTURAL ORGANIZATIONS

Olga Eremeeva, Katanov State University of Khakassia
ACCOUNTING AND AUDITING FUTURE ENVIRONMENTAL EVENTS

Nadezhda Babicheva, I. Gurtovaya, Voronezh State University
ACCOUNTING AND ANALYTICAL SUPPORT FOR THE CONTINUITY AND COMPETITIVENESS OF ENTREPRENEURIAL ACTIVITY

Natalia Kamordzhanova, Aleksandra Selezneva, Saint Petersburg State University of Economics
NON-FINANCIAL REPORTING IN THE ERA OF THE DIGITAL ECONOMY



ACCOUNTING HISTORY WORKSHOP: "WHY SHOULD WE STUDY THE HISTORY OF ACCOUNTING?"

Room 56

Chair: *Fernando Gutiérrez-Hidalgo, Professor, Pablo de Olavide University, Chief Editor of "De Computis Revista Española de Historia de la Contabilidad" (Spanish Journal of Accounting History)*

Discussants:

Stefania Servalli, Professor, University of Bologna, Chief Editor of "Accounting and Culture"

Alan Sangster, Professor, University of Sussex

Massimo Sargiacomo, Professor, D'Annunzio University of Chieti-Pescara

Working language: English

Presenters:

Maria Ryabova, Lomonosov Moscow State University

VOYAGE ACCOUNTS IN THE LEDGERS OF THE SORANZO FIRM (VENICE, 1406-1434)

Marina Sidorova, Dmitry Nazarov, Financial University under the Government of the Russian Federation

STANDARD COSTING: FIRST STEPS IN THE USSR (1930-1934)

Olga Skrynskaya, Saint Petersburg Electrotechnical University

FINANCIAL-STATEMENT ANALYSIS IN THE STATE BANK OF RUSSIA (1860-1917)

Ayla Gusnieva, SPBU

THE HISTORY OF NON-FINANCIAL REPORTING DEVELOPMENT IN RUSSIA

PANEL 2: ISSUES ON ACCOUNTING EDUCATION, ETHICS AND PROFESSIONAL JUDGMENT IN ACCOUNTING

Room 78

Chair: *Irina Lvova, Saint Petersburg State University of Economics*

Presenters:

Mihail Osipov, Irina Lvova, Saint Petersburg State University of Economics

ACCOUNTING AS A TRAINING DISCIPLINE: ON THE MATERIALS OF DISCUSSIONS OF THE END OF THE NINETEENTH – BEGINNING OF THE TWENTIETH CENTURY

Elena Abdalova, Saint Petersburg State University of Economics

INDEPENDENT WORK OF STUDENTS: ACTUAL OF THE PAST

Tatyana Kuzmina, Lyudmila Korabelnikova, Novosibirsk State University of Economics and Management

PROFESSIONAL VALUES AND ETHICS IN ACCOUNTING EDUCATION AS A FACTOR IN INCREASING CONFIDENCE IN THE INSTITUTIONS OF ACCOUNTING AND AUDITING

Yana Ustinova, Novosibirsk State University of Economics and Management

THE FORMATION OF A NEW VISION OF THE CONCEPT OF ACCOUNTANT PROFESSIONAL JUDGMENT

Elena Satalkina, Orenburg State University

BORDERS OF THE ACCOUNTANTS' PROFESSIONAL JUDGMENT



Natalia Potapova, Brest State Technical University

PRINCIPLE OF ADEQUACY OF INFORMATION AS A FACTOR OF REDUCTION OF UNCERTAINTY IN THE FORMATION OF ACCOUNTANTS' PROFESSIONAL JUDGMENT

Valiantsina Lemesh, Belarusian State Economic University

PROBLEMS OF THE AUDITOR PROFESSION AND THE PROFESSIONAL EDUCATION

Olga Volkova, HSE Campus in St. Petersburg

ACCOUNTING AS AN ACADEMIC DISCIPLINE: INSTITUTES, PARADIGMS AND RESEARCH PROGRAMS

PANEL 3: CONCEPTUAL FRAMEWORK OF ACCOUNTING

Room 94

Chair: *Vitaly Kovalev, SPBU*

Presenters:

Valery Kovalev, Vitaly Kovalev, SPBU

CONCEPTUAL FRAMEWORK OF ACCOUNTING: LOGIC, EXPERIENCE AND PROSPECTS OF DEVELOPMENT

Viatcheslav Sokolov, St. Petersburg University of Economics

PROBLEMS OF ACCOUNTING REFORM: RUSSIAN CONTEMPORARY EXPERIENCE

Dmitry Pankov, Belarus State Economic University

Igor Matsiush, Polotsk State University

THE BASIC PROVISIONS OF THE ACCOUNTING ANALYSIS OF ENTERPRISE MODERNIZATION WITHIN THE FRAMEWORK OF CONCEPTS OF FINANCIAL AND PHYSICAL SUPPORT OF CAPITAL

Viktoria Priobrazhenskaya, Ministry of Finance of the Russian Federation

INSTITUTIONALISM AND METHODOLOGY OF MODERN ACCOUNTING

Anton Dmitriev, SPBU

ACCOUNTING AND ECONOMIC THEORY: ATTEMPTS OF INTERACTION

Mikhail Pyatov, SPBU

PROFESSOR SOKOLOV'S "PARADOXES OF ACCOUNTING" AND REALITY OF MODERN INFORMATION AREA

Anna Vysotskaya, Southern Federal University

ACCOUNTING IN THE ERA OF THE FOURTH INDUSTRIAL REVOLUTION: THE IMPACT OF DIGITIZATION ON THE DEVELOPMENT OF ECONOMIC RELATIONS

11:30-12:00 Coffee-break (Third Floor Hall)



12:00-14:00 Session 2

Round table	Panel 3	Panel 4	Panel 5	Panel 6
PROFESSIONAL STANDARDS AND ACCOUNTING EDUCATION	CONCEPTUAL FRAMEWORK OF ACCOUNTING	HISTORY OF ACCOUNTING	CURRENT ISSUES ON FINANCIAL REPORTING	MODERN AUDIT, TAXATION AND MANAGEMENT ACCOUNTING
<i>Room 77</i>	<i>Room 94</i>	<i>Room 93</i>	<i>Room 78</i>	<i>Room 56</i>

ROUND TABLE: PROFESSIONAL STANDARDS AND ACCOUNTING EDUCATION

Room 77

Chair:
Olga Kaverina, SPBU

Discussants:

Olga Kaverina, SPBU
ABOUT PROJECT OF PROFESSIONAL STANDARD «SPECIALIST IN MANAGEMENT ACCOUNTING»

Bibigul Amanzholova, Elena Khomenko, Novosibirsk State Technical University
PROFESSIONAL COMPETENCES OF ECONOMISTS: PROBLEMS AND PROSPECTS OF THEIR FORMATION IN THE CONTEXT OF UNIVERSITIES INNOVATIVE DEVELOPMENT

Svetlana Samusenko, Siberian State University
ACCOUNTING AS A SOCIAL SCIENCE

Natalia Sokolova, Svetlana Karelskaia, SPBU
EXPERIENCE OF THE INTERNATIONAL ACCREDITATION OF THE EDUCATIONAL PROGRAMS OF ST.-PETERSBURG STATE UNIVERSITY AND ITS FOLLOW IMPLEMENTATION

Dmitry Dementev, Novosibirsk State Technical University
THE PROFITABILITY OF BUSINESS AND ECONOMIC GROWTH

Ekaterina Zuga, SPBU
PROFESSIONALIZATION IN ACCOUNTING

Svetlana Bychkova, Svetlana Timoshenko, Saint-Petersburg State Agrarian University
ANALYSIS OF THE APPLICATION OF PROFESSIONAL STANDARDS IN THE EDUCATIONAL PROCESS

Dina Badmaeva, Saint-Petersburg State Agrarian University
PROBLEMS OF TRAINING SPECIALISTS OF ACCOUNTING-ANALYTICAL PROFILE FOR AIC



PANEL 3: CONCEPTUAL FRAMEWORK OF ACCOUNTING

Room 94

Chair: *Alexandr Shaposhnikov, Novosibirsk State University of Economics and Management*

Presenters:

Pavel Baranov, Alexandr Shaposhnikov, Vera Ostapova
Novosibirsk State University of Economics and Management
SOCIAL BACKGROUND OF ACCOUNTING AS AN ANCHOR OF ACCOUNTOLOGY
IN THE SYSTEM OF SCIENTIFIC KNOWLEDGE

Irina Golochalova, Viorel Tsurkanu, Moldova State University
NECESSARY AND UNDERPINNINGS OF THE MODEL OF ACCOUNTING OF INNOVATIVE ACTIVITY

Elena Itygilova, East Siberia State University of Technology and Management
EVENTS OF ECONOMIC LIFE

Alexey Ivanov, South Ural State University (national research university)
THE HISTORY OF PURCHASED GOODWILL SUBSEQUENT ACCOUNTING METHODOLOGY DEVELOPMENT:
FROM THE SIMPLE SOLUTIONS OF THE XIX CENTURY TO THE PRESENT CRISIS

Vladimir Kopytin, Southern Federal University
THE MODELING OF BUSINESS ACTIVITIES AND INTERNATIONAL FINANCIAL COMMUNICATIONS

Olga Frolova, Nizhny Novgorod State University of Engineering and Economics
MODERN PROBLEMS OF ACCOUNTING DEVELOPMENT IN RUSSIA AND WAYS OF THEIR SOLUTION

Maksim Tsepkov, Company Group CUSTIS
INTEGRATED REFLECTION OF THE BUSINESS AS RESOURCE FLOW PRESENTED ON THE ACCOUNTING
DIAGRAM

Discussants:

Irina Bochkareva, SPBU
RISK AS A CATEGORY OF ACCOUNTING

Natalia Tkachuk, St. Petersburg University of Economics
ON THE TRADING OF PROFIT DISTRIBUTION

Alexandr Cherkay, Moscow Aviation Institute (National Research University)
ABOUT CRISIS OF ACCOUNTING THEORY AND MODERN ECONOMY IN THE WORKS OF Y.V. SOKOLOV

PANEL 4: HISTORY OF ACCOUNTING

Room 93

Chair: *Alan Sangster, University of Sussex*

Presenters:

Massimo Sargiacomo, D'Annunzio University of Chieti–Pescara
THE HISTORY OF ITALIAN ACCOUNTANCY PROFESSION, 1861-1906



Mikhail Kuter, Marina Gurskaya, Susanna Hathohu, Kuban State University
THE METHODOLOGICAL AND HISTORICAL ASPECTS OF THE ACCOUNTS CLASSIFICATION

Tatiana Malkova, St. Petersburg University of Economics
THE LAST BALANCE SHEETS OF PEASANTS' LAND BANK

Dmitry Nazarov, Marina Sidorova, Ekaterina Listopad, Financial University under the Government of the Russian Federation
IN THE ORIGINS OF TEACHING ACCOUNTING IN THE RUSSIAN HIGHER EDUCATION: AN ACTUAL STUDENT STEPAN USOV

Irina Lvova, St. Petersburg University of Economics, Dina Lvova, SPBU
GOVERNMENT AS AN ACCOUNTING MENTOR: ON THE MATERIALS OF THE RUSSIAN LEGISLATION OF THE NINETEENTH – BEGINNING OF THE TWENTIETH CENTURY

Artem Musaelyan, Kuban State University
THE FINANCIAL RESULT DETERMINATION IN THE SINGLE ENTRY IN THE COMPANIES OF ALBERTI DEL GIUDICE (1302–1329) AND FRANCESCO DATINI (1366)

Discussants:

Svetlana Karelskaya, Tatiana Terenteva, SPBU
EVOLUTION OF FRENCH CHART OF ACCOUNTS

Natalia Generalova, Natalia Sokolova, SPBU
ACTUAL HISTORY OF ACCOUNTING: ADOPTION OF IFRS STANDARDS IN RUSSIA

PANEL 5: CURRENT ISSUES ON FINANCIAL REPORTING

Room 78

Chair: *Lidia Kulikova, Kazan Federal University*

Presenters:

Lidia Kulikova, Kazan Federal University
ISSUES ON IPSAS ADOPTION AT RUSSIAN UNIVERSITIES

Mikhail Alexeev, Sergey Dudin, Novosibirsk State University of Economics and Management
THE DIRECTIONS OF FINANCIAL STATEMENTS MANIPULATION

Oksana Temchenko, Igor Pustynick, Far Eastern Federal University
FALSIFICATION OF CORPORATE FINANCIAL STATEMENTS: PROBLEMS OF IDENTIFICATION AND DETECTION METHODS

Igor Pustynick, Far Eastern Federal University
MECHANISM OF DETECTION OF EARNINGS MANAGEMENT USING FINANCIAL STATEMENTS

Olga Ostrovskaya, St. Petersburg University of Economics
IFRS CONCEPT IN THE GLOBAL ECONOMY

Tatiana Zhukova, Novosibirsk State Technical University
THE MODELING OF USEFUL FINANCIAL INFORMATION FOCUSED ON STAKEHOLDERS' EXPECTATIONS



Vasily Bikov, SPBU

LEGAL CASES OF NON-COMPLIANCE WITH THE ACCOUNTING STANDARDS IN THE RUSSIAN FEDERATION

PANEL 6: MODERN AUDIT, TAXATION AND MANAGEMENT ACCOUNTING

Room 56

Chair: *Vladimir Shirobokov, Voronezh State Agricultural University n.a. Peter the Great*

Presenters:

Dmitry Litvinov, Vladimir Shirobokov,

Voronezh State Agricultural University n.a. Peter the Great

ADAPTATION OF AUDIT TECHNIQUE IN RUSSIA TO INTERNATIONAL STANDARDS

Liudmila Khoruzhiy, Yuriy Katkov, Russian State Agrarian University - Moscow Timiryazev Agricultural Academy

MODEL OF INTERORGANIZATIONAL SYSTEM OF MANAGEMENT ACCOUNTING

IN THE AGRARIAN AND INDUSTRIAL COMPLEX ORGANIZATIONS

Ruta Šeputytė, Kastytis Senkus, Rasa Subačienė, Vilnius University

ANALYSIS AND COMPARISON OF IMPACT FOR APPLICATION OF VALUE ADDED TAX INCENTIVES TO COLLECTION OF STATE BUDGET INCOME IN THE BALTIC STATES

Nina Ilysheva, Sergey Krylov, Ural Federal University

THE ROLE OF INFORMATION TECHNOLOGIES IN USE OF THE BALANCED SCORECARD

Nadezda Antonova, Kuban State University

DUE DILIGENCE: ESTIMATION OF REVENUES OF AUDIT COMPANIES FROM SERVICES RENDERED IN THE RUSSIAN FEDERATION

Taigib Musaev, Dagestan State University of National Economy

THE CONCEPT OF THE DEVELOPMENT OF THE STRATEGIC AUDIT IN MODERN CONDITIONS

Genrietta Soboleva, SPBU

THE USE OF THE LARGE DATA METHOD FOR UNFAIR ACTIONS IN THE AUDIT OF FINANCIAL STATEMENTS

Elena Chernookaya, Brest State Technical University

FUNCTIONAL-VALUE APPROACH TO ACCOUNTING COSTS OF CONSTRUCTION

14:00-15:00 Lunch (Third Floor Halls)

15:30-17:00 Solemn meeting at the House of Scientists, dedicated to the memory of Yaroslav Sokolov (Dvortsovaya emb., 26, Oak Hall)

15:30-17:00 Tour around the House of Scientists