The “Russian” Triple Entry

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ABSTRACT

The accounting records are written records of administrative facts, essential for keeping track of the various management operations carried out within the production combination. But their meaning goes far beyond the simple recording of events concerning the company. Indeed, the accounting records make it possible to “encode” the management transactions in order to be able to trace, through their interpretation, at any time and with precision, the administrative facts that generated them and grasp the effects on the company situation. The Triple Entry, based on mechanisms and scripts quite different from those of the Double Entry, has never been used, except for a short period in Russia, despite the attempts of its author and his followers. On the contrary, the Double Entry, perhaps because it is the result of an evolution deriving from practical application, then theorized by Fra Luca Pacioli, has never known moments of crisis and second thoughts. In the nineteenth century there were numerous authors who, in the wake of the enthusiasm for the sudden development of the discipline, proposed self-styled “new methods” of recording - which, however, more or less quickly fell into disuse. These, it has been pointed out, on closer inspection are nothing more than peculiar applications of the simple game and the double entry. Among the “false” methods attributable to the simple entry are the Jones “method”, the “chamber “method” and the “method of reporting with a double type of analysis”. Among the “false methods” attributable to double entry, the “method of the triple entry”, the “method of the quadruple entry” (and, in general, the n-dimensional “methods”), the “logismographic method” and the “statmographic method”. The triple or Russian Entry is so named due to the nationality of its creator: Fedor Esersky. The triple entry is based on three main registers: a chronological register (capital book), a systematic register (special account book) and a balance sheet register (summary book or balance sheet).

KEYWORDS

Triple Entry; Accounting; Bookkeeping; Fedor Esersky.

REFERENCES