The “Russian” Triple Entry

AUTHOR

Mr. Gaetano Torrebruno
American University in the Emirates

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

The Russian Olympic Committee (ROC) team with flag bearers fencer Sofya Velikaya and volleyball player Maxim Mikhaylov enter the stadium. Michael Kappeler/dpa/Global Look Press. Due to recent doping scandals, Russian athletes were not allowed to officially represent Russia at international sporting events. So, Russian authorities had to come up with a way around the ban, in order to take part in the XXXII Summer Games. The world is curious why Team Russia is not performing at the Tokyo 2020 Games. Instead, there is a team called the “Russian Olympic Committee” (ROC). Well, in short, this was done in the aftermath of the doping scandal and a ban of Russian athletes from participating in international competitions under the Russian flag. Travel Restrictions. Tourist Entry: Partially Allowed Testing: Negative PCR results required for all countries. Quarantine Required: Depends Quarantine Details: Self-isolation required if you develop any symptoms of COVID-19. Russia has restricted the entry of most foreign nationals. There are some exemptions such as for members of diplomatic missions, certain work-travelers who qualify as highly qualified specialists, for medical treatment, passengers with the UEFA 2021 FAN ID card (until July 2), for students (with written approval from their universities and submitted to the Federal Security Service by the university) returning to Russia for their studies, and for caring. The certificate can be in Russian or in English, and a notarized translation to Russian is acceptable. Russia was one of the few European powers to stand on the side of President Abraham Lincoln in support of the Union. - notes the publication, indicating that during the decades preceding the war, Russia has established strong relations with the United States and became the first country to receive the status of the most favored nation in 1832. Given the danger of European intervention in the internal conflict, Tsar Alexander II sent two squadrons to the American shores. Russia is currently being hit by a new wave of the Covid-19 pandemic. In recent weeks, cases have climbed, and the country is now regularly reporting more than 20,000 newly detected infections per day. Deaths have also risen significantly. Like this story? Share it with a friend! Follow RT on. Trends:Covid-19 coronavirus news Russia news WHO news. Mixi.Media News. “Freedom fireworks” celebrating Independence Day CANCELED due to Washington curfew. Restriction of entry to the territory of the Russian Federation. Information for visitors to Russia. Accommodation. Insurance. Safety and health. Transport. Visa regime. Statistics. In accordance with Annex –1 of the Decree of the Government of the Russian Federation –635-R of March 16, tourists from the following countries may come to Russia: Abkhazia. Austria. Azerbaijan. Albania. Armenia. Belarus.