

## ИСТОРИЯ РАЗВИТИЯ ЭКОНОМИКИ И ЭКОНОМИЧЕСКОЙ МЫСЛИ

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### PIERRE B. BOUCHER, FRENCH ECONOMIST IN THE SERVICE OF THE RUSSIAN TSAR ALEXANDER THE FIRST<sup>1,2</sup>

This article is devoted to the prominent French economist, accountant, and lawyer Pierre B. Boucher (1767–1838). Boucher had a special destiny for a French man who was born in the eighteenth century and died in the nineteenth. He witnessed wars and revolutions, and travelled extensively between France and Eastern Europe. Boucher authored several books on law, trade, political economy, and commercial fleets. Currently he is well-known for his excellent treatise *La Science des Negocians et Teneurs de Livres*, strongly inspired by Mathieu de la Porte's book by the same name. Boucher's treatise was translated into Russian and adapted by Ivan Akhmatov, who made it known throughout Russia. Boucher practiced many professions, such as banker, bookkeeper, law professor, state adviser, lawyer (in France), brigadier, adviser to the Tsar, and expert in maritime law in Russia. His life had a thousand facets, each representing a research interest. This article presents an outline of Pierre Boucher's biography and an analysis of his activities in service to Russia. Boucher's achievements during this period of his life have not been studied before, even though they made a significant contribution to improving Russian accounting and commerce. Refs 45. Table 1.

*Keywords:* French revolution, bookkeeping, accounting principles, accounting theory, history of accounting, history of law and commerce, Franco-Russian relations.

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Municipal Archives of the City of Bordeaux, Register of baptisms and marriages, parish of Saint-Seurin of Bordeaux, began April 11, 1758, and ended August 17, 1760, reference 66792.

Municipal Archives of the City of Bordeaux, Aurélien Vivié Fund, bundle 171, sections 121 and 246.

National Library of France François Mitterrand: the bibliography refers to the main works of Pierre B. Boucher (BnF), except works of 1814, and after.

Libraries of St. Petersburg: in three major libraries, there are many books by Boucher: Library of State University of St. Petersburg, National Library of Russian Academy of Sciences in St. Petersburg, and Public Library.

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**ПЬЕР Б. БУШЕ, ФРАНЦУЗСКИЙ ЭКОНОМИСТ НА СЛУЖБЕ У РОССИЙСКОГО ЦАРЯ  
АЛЕКСАНДРА ПЕРВОГО**

Статья посвящена известному французскому экономисту, бухгалтеру и юристу Пьеру Буше (1767–1838). У Буше была необыкновенная судьба. Он пережил войны и революции, много путешествовал по Франции и Восточной Европе. Буше написал несколько книг по праву, коммерции, политической экономии и морской торговле. В настоящее время он известен своим прекрасным трактатом о бухгалтерии *La Science des Negocians et Teneurs de Livres*, составленным под заметным влиянием книги Матье де ла Порте с тем же названием. Трактат Буше был переведен на русский язык и адаптирован Иваном Ахматовым и благодаря ему стал повсеместно известен в России. Профессиональная деятельность Буше была весьма разнообразна: он служил банкиром, бухгалтером, профессором права, государственным советником, адвокатом во Франции, бригадиром, советником царя и экспертом по морскому торговому праву в России. Таким образом, его жизнь состояла из тысячи граней, каждая из которых представляет интерес для исследования. В статье представлен очерк биографии Пьера Буше и анализ его деятельности на службе в России. Достижения Буше в тот период его жизни ранее никогда не изучались, но они вносят значительный вклад в совершенствование российского бухгалтерского учета и коммерции. Библиогр. 45 назв. Табл. 1.

*Ключевые слова:* Французская революция, бухгалтерский учет, принципы бухгалтерского учета, теория бухгалтерского учета, история бухгалтерского учета, история права и торговля, франко-российские отношения.

## Introduction

Pierre B. Boucher, a French author of works about accounting, lived in St. Petersburg from 1809 to 1817<sup>3</sup> after the signing of the Treaty of Tilsit in 1808. In the long history of French accounting, he ranks high among those Bordeaux authors who did not have a great international reputation, but who knew how to hold their own, especially in the nineteenth century, thanks to overwhelming economic and commercial activity in the city [Degos, 1985; 1989; 2009; 2015]. Boucher knew major accounting authors who preceded him [La Porte de, 1704], since he was strongly inspired by them, and likely was acquainted with his contemporaries [Barrême, 1721; Degrange, 1806; Gobain, 1702]. Like Boucher, Gobain and Degrange were born in Bordeaux. In the troubled times of the early nineteenth century, accounting faced many vicissitudes and inevitable changes, in which Boucher played a significant role. There was also a link between French accounting, and Russian accounting through his disciple and translator Ivan Akhmatov [1809].

### 1. An educated man synthesizing antiquity and modern aspirations

Pierre Boucher was born in Bordeaux on November 17, 1758, during the reign of Louis XV. His birth certificate<sup>4</sup>, kept in the archives of the City of Bordeaux (reference 66792), is signed: “Antoine Boucher, father.” He was born in a period when the city was at its peak, with strong economic and population growth, but France was preparing for more wars, and several revolutions awaited the country. The Seven Years War between France and England broke out in May 1756. Its two causes were Anglo-French rivalry over con-

<sup>3</sup> Last known letter from Boucher, dated January 29, 1817, and sent to the Russian Finance Minister, the Earl Dmitry Aleksandrovich Guriev.

<sup>4</sup> Boucher's birth certificate has no middle name for him, but his books often bear the full name Pierre B. Boucher (without explanation of the initial B), the first and last name, or just the name Boucher. The works published in Russia in 1814 are signed “P. B. de Boucher.”

trolling Canada, and the alliance between Maria Theresa to regain Silesia for Prussia, England's ally. The war provided temporary victories to each camp. Boucher, born in this time of wars and battles during the reign of Louis XV, came to end his life during another time of war, this time under Napoleon Bonaparte and Louis XVIII. Few men experienced such a state of war in the late eighteenth and early nineteenth centuries, in a period not conducive to quiet study of law and accounting. Yet, Bordeaux was a city where life was good, which developed its vineyard and quality of wines that benefited from colonial trade, as well as wars between the Americans and the English that opened new markets partly conquered in the English War [Pariset, 1968].

Nothing is known of Boucher's youth in his hometown<sup>5</sup>. He appeared in public life in 1792 at the age of 34, and as his books show, he had good knowledge and good practices of business, trade, banking, law, and accounting [Boucher, 1814 a, b, c]<sup>6</sup>. He practices several jobs and businesses: bank manager, ship agency manager, accounting professor, and reporter<sup>7</sup>. Three years after the Revolution, he took no irrevocable political position, as he published in both *La Gazette Bordelaise*, a royalist newspaper, and *Le Journal de Bordeaux*, which was hardly revolutionary. The basis of his publications between 1800 and 1803 were *la science des négociants* (the science of merchants), *institutions commerciales* (commercial institutions), and *institution au droit maritime* (institution of maritime law). From his works we learn little pieces of his own history: fellow of the Paris High School of Arts and other scientific societies, professor of commercial and maritime law at the Academy of Law, member of the Academic Society of Science, of Society of Inventions and Discoveries, and at Athenaeum of Arts. He was also recognized as the author of several books about trade, marine, and political economy. He was a member of the Royal Society of Göttingen and the University of Vilnius (founded in Lithuania in 1579). In 1801, at the time of the signing of a secret agreement between the French Republic and the Russian Empire<sup>8</sup>, he lived in Paris.

Never short of ideas, Boucher began a business school project<sup>9</sup> that could have given birth to the first French business school. It is sufficiently well known that Mr. Prévost and Roman d'Amat (1954) remarked on this in Volume 6 of their Dictionary of French Biographies.

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<sup>5</sup> This quiet city did not avoid the revolutionary terror, and many people were guillotined: 302 death sentences were passed, according to Pariset [1968, p.433], **mostly** because the *Girondins* opposed the *Montagnards*, and were against the excessive centralization of revolutionary power of the Jacobins. The situation worsened after 1799 with the despotism of Bonaparte and the reaction against the Revolution.

<sup>6</sup> The frontispiece of his book on the need to establish maritime courts in Russia (1814) notes "P.B. Boucher" as a state adviser in the Ministry of Interior of Russia, former lawyer and professor at the Academy of Legislation of Paris, author of several books on commercial and maritime law, member of several scientific societies and universities, one of the editors of the Russian commercial and maritime code, and attached to the law Committee. Such a background cannot be that of an autodidact.

<sup>7</sup> Aurélien Vivié Fund, bundle 171, sections 121 and 246, Municipal Archives of the City of Bordeaux, reference D.67195. Aurélien Vivié (1827–1903) wrote a history in 1977 of Bordeaux during the Terror.

<sup>8</sup> A secret agreement was reached in Paris, on Vendémiaire 18, year X (October 10, 1801) between Charles Maurice de Talleyrand-Périgord, representing the French Republic, and Earl Arkady Ivanovich Markoff, representing the Tsar of Russia, on a common front against the Houses of Austria and Brandenburg, and to solve the problems of Constantinople, Kingdom of Naples, Bavaria and Württemberg.

<sup>9</sup> "Project to establish a business school in Paris", presented at the Chamber of Commerce, October 27, 1806 (Paris, Archives ACCIP, I-274 (34)).

## 2. A prominent member of the Bordeaux School of Accountancy

Strictly speaking, there was no Accounting School in Bordeaux, but because of cultural and economic conditions in the city—including the existence of a Royal Academy of Science, Arts and Literature, created on September 5, 1712, and a University with all traditional faculties and literary salons—facilitated the easy flow of new ideas. Authors of works on accounting in Bordeaux were represented by two great elders (Pierre Gobain and Jean Moulinier), two classics (Edmond Degrange senior and Pierre Boucher), and several imitators (J. Rodrigues, A. Mendès, C. Besson and C. Raspail, and L. M. C. Merle).

### 2.1. *The contributions of precursors Gobain and Moulinier*

Gobain and Moulinier were the first authors to publish works of significant originality. They arrived during the disorders of the French Revolution, but still their works bore marks of past splendour and are of high quality. The latter authors, contemporaries of Napoleon, were more interested in defending their own material and moral interests than in producing disinterested scientific knowledge, and they mark the decline of intellectual life of the elite.

Pierre Gobain, authored three books, the first in 1702: *Le Commerce en Son Jour, ou l'Art d'Apprendre en Peu de Tems à Tenir les Livres de Comptes à Parties Doubles et Simples, par Débit et Crédit* (Trade in his day, or the art of learning in a short time to keep books of account at double and single parts with debit and credit). this book has been referenced by W. Hausdörfer [1986, p. 100], G. Reymondin [1909, p. 64], and A. H. Woolf [1912, p. 218]. Gobain proposed applying new accounting policies to international trade, especially double entry accounting as used in Holland, Hamburg, Venice, and by the East India Company. Gobain's book has three parts. The first is a treaty of exchange with foreign countries, showing different ways to keep books, and includes a vocabulary essential to knowledge of business techniques, definitions of common terms, and dates in the Gregorian calendar used in France, Holland, Spain, and Italy as well as those of the Julian calendar<sup>10</sup> that was in use in England, Russia, and Germany. Many pages are devoted to exchange at par value or with finder's fees, whether one knew the exchange rate. Reviewing Gobain's book, we have a clear idea of exchanges between Bordeaux and other countries in Europe and the new world, although there are some absences, the most important being the omission of slavery and triangular trade. The second part of the Gobain's book is a practical application of the first use of double-entry accounting, from simple records (purchases and cash sales) to the complex, e.g. buying a ship and paying commission four times<sup>11</sup>, each time in a different currency [Gobain, 1702, p. 124]. The last part also details methods of establishing a memorial, newspaper, ledger, and balance. Unlike the work of Mathieu de la Porte [1685], Gobain's book is more concise but not simple, and it contains everything that an experienced trader of the time needed to know to be professional. In 1711, Pierre Gobain wrote a new 489-page book, *L'Arithmétique Aisée, Aussi Curieuse qu'Utile pour Tous Négocians, Banquiers, Traitans, Financiers et Tous les États de la Vie Civile* (Easy arithmetic, as curious and useful for all merchants, bankers, brokers, dealers, and all states of civil life). This book discussed addition, subtraction, fractions, aliquots, rule of three, exchange, and interest.

<sup>10</sup> According Gobain, the difference between both would be ten days [Gobain, 1702, p. 10]. In fact it was more complicated, especially regarding Sweden and England.

<sup>11</sup> Payment four times was a method from Lyon, which is also found in Moulinier [1704, p. 107].

The author did not do only simple operations, but analysed the constitution of annuities [Gobain, 1711, p. 263], rules of alloy metals and foodstuffs, operating a fair exchange, and calculating relevant costs. Finally, Gobain published a third book in 1717: *Questions les Plus Curieuses et les Plus Délicates du Commerce avec Leurs Solutions Touchant les Livres de Comptes à Parties Doubles à l'Italienne* (The most curious and most delicate questions of trade, with their solutions relating to double-entry books of accounts to the Italian), (Matthieu Chappuis, 364 pages, Bordeaux public library Reference PF 25,844).

Another Bordeaux author Jean Moulinier lived exactly at the same time as Gobain.. In *Le Grand Trésor des Marchands, Banquiers et Négocians* (The great treasure of merchants, bankers and negotiators), published in 1704, actual bookkeeping appears in the last chapter, “The key to the greatest treasure, the doubleentry accounting”. The bookkeeping method of Jean Moulinier is a somewhat special. He merges in a single book the day book and the book of accounts to shorten the reasoning leading to records and to avoid errors. His accounting technique shows that he knew his subject, and Stevelinck himself wrote that “his work deserves to come out of oblivion, if only for his final chapter” (Stevelinck and De Roover, 1970, p. 135). The “merchants’ treasure” contains a detailed treaty of exchange between France and other European countries [Moulinier, 1704, p. 127–196]. This chapter is followed by “a new and methodical way to learn this ingenious art [bookkeeping] without a teacher”, using double-entry bookkeeping for all bankers, merchants, and traders. Jean Moulinier’s style is less elegant than Pierre Gobain’s, but he was a better financier. Some years later Jean Larue, a merchant at Lyons, wrote a book of the same type in imitation [Larue, 1758]. This method, already used by Gobain and Moulinier, continued by Larue, was still widely used at the end of nineteenth century by Léautey and Guilbault [1895].

## 2.2. Bordeaux classic authors, and Degrange accounting leadership

From the work of Pierre Gobain to that of Edmond Degrange senior, more than a century passed and the world had changed: the United States was a Republic, and French Canada became English. The French began to develop industrial activities and to abandon archaic wars. Slavery was abolished in 1794 and restored in 1802, and was an important element of foreign trade. Edmond Degrange’s career was short, but during his life he had achieved glory and an international reputation, and his works were published until 1880. Degrange was probably not the most relevant author, but he had the merit of improving accounting without making it perplexing, and French speaking practitioners adopted it wholeheartedly. Degrange, born in Bordeaux, did not hesitate to propose policies, and he was *Girondin* rather than a *Montagnard*. Without the *Coup d’Etat* of 9<sup>th</sup> of Thermidor which saw the fall of Robespierre (July 27, 1794) he was guillotined<sup>12</sup>. Is it the proximity of death that made him publish the following year, in 1795 *La Tenue des Comptes Rendue Facile* (Keeping accounts made easy)? He issued a new edition in 1802: “The holding of books made easy or a new method for the use of persons for trade with three methods, one to simplify the overall balance, the other to hold double entry books by means of a single register in which all the accounts are balanced daily, and the last in a separate supplement to hold bank accounts in participation”. Degrange’s book was printed nine times during his life, and even then he knew of thirty editions, until 1870-1880, at the time when American

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<sup>12</sup> He was not guillotined, but pummelled in public. His protector, citizen Lacombe, who killed 300 people in Bordeaux, was, like his master Robespierre, guillotined in July 1794.

accounting was just beginning to emerge [Degos, Previts, 2005, p. 147], especially when E. G. Folsom published *The Logic of Accounts* and E. C. Sprague published *The Algebra of Accounts*. In Europe, accountants adopted Degrange's methods, and it turned out that his technical ideas were useful and necessary. If we believe Czech historian C. P. Kheil<sup>13</sup>, it was the French who invented the *Book of accounts — the Ledger*, then better known as the American system, and the development of this system must be recognized as belonging to Degrange. The success of this method led to variations as Statmography or Logismography. Degrange's *Book of accounts — the Ledger* consists of eight columns with significant accounting transactions<sup>14</sup> [Vlaeminck, 1956, p. 141–142] enabling one easily to manage five general accounts. This gave birth to the “School for five accounts” (*Cinquecontistes* in French). Degrange generalized the use of accounting columns, allowing an analysis and a repartition of accounts “in width” instead of an analysis and repartition “in depth”. The supremacy of the in-depth analysis would reappear with the use of computers a few centuries later. Some of Degrange's assertions were successful despite their inaccuracy. He wrote: “we debit the person or the account who receives, we credit the person who provides”, but this assumption does not explain rationally the notion of losses and profits: the merchant does not receive losses (debit) and provides no profits (income). A 46-page booklet published in 1804, a supplement to keeping books made easy, is entirely devoted to criticizing the method of E. T. Jones [Degrange, 1804, p. 2–11], the use of single-entry rather than double-entry and bookkeeping, and a demonstration with examples of the superiority of his method. As Pierre Gobain had followed the lessons of Luca Pacioli, Edmond Degrange followed the lessons of Mathieu de La Porte, his French predecessor in the seventeenth century. Degrange reproached Rodrigues for plagiarism (see below), but the book by Lyon's accountant Joseph-René Ruelle [1805], published in the same period, was much like that of Degrange (especially for these types of accounts) and of Gobain, which was published a hundred years before.

At that time, theoretical and practical accounting in Bordeaux was at the cutting edge. After the first work by Gobain and Moulinier and then by Degrange and Boucher, there were at least five more who followed, and these epigones of Bordeaux in the nineteenth century were less original and open-minded than their predecessors. They were good technicians, but as such their reputations and influence was limited. One of them was J. Rodrigues, bookkeeper and professor of commerce., Rodrigues was not, like Boucher, an advisor to the Tsar of Russia, but he was General Cashier at Vaucluse Foundries, the first industrial company founded in France [L. Bergeron, 1975; A. Lefebvre-Teillard, 1985]. He was the uncle of the Péreire brothers, Jacob and Isaac, bankers who lived in Bordeaux and rivals to the Rothschild family, who left their mark on the French economy of the nineteenth century. In his 1810 book *La Tenue des Livres Théorique et Pratique* (Theoretical and practical bookkeeping) the author gives us a complete course in accounting. The first part dealt with bookkeeping in general, its purpose, major accounts, and debit and credit principles, with direct application to commercial operations. Rodrigues exposed the technique of carrying forward, and gave models of documents. His design is similar

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<sup>13</sup> C. P. Kheil, *Ueber amerikanische Buchführung*, 1908.

<sup>14</sup> In the sixth edition of the book, in addition to the main work of 280 pages, printed by Jean Foulquier, there was extra additions: “Bookkeeping made easy” of 46 pages, printed by Nicolas, and Boutonet, and the General Ledger with nine columns, dated Vendemiaire, 1<sup>st</sup> year 11 (1803), and printed by de Guilleminet, rue de la Harpe, former Harcourt college.

to the first part of Degrange's book, even if terms of presentation are different. Instead, Degrange offered five types of accounts, and sometimes three [Rodrigues, 1810, p. 2]. The second part of his book evoked more precisely the specific uses of accounting books, divisions of general accounts, organization of individual and collective accounts, and rank of records. Degrange criticized Rodrigues for plagiarising him [Charrier, 2005, p. 45], but he did not never accuse Boucher of the same. An examination of pages 91–162 shows that its developments are unpublished. The 71 pages that explain the operation of these accounts is a true course of accounting practice.. In the conclusion, which is perhaps too short, the author notes: "We tried to bring together in this new way of teaching, everything about theory and practice of bookkeeping: its progress is simple and easy, and a teacher who is wellprepared penetrated can in twenty lessons, train good students, if they want to subject themselves to work four pages of writings per day" [Rodrigues, 1810, p. 314].

Sometimes J. Rodrigues was confused with Abraham Mendes, who was also referenced by Reymondin<sup>15</sup> [1909, p. 167] the author of a "simplified method of bookkeeping by E. T. Jones". Reymondin [1909, p. 61], noted that E. T. Jones' main opponents in France were Mendés, Rodrigues, and Degrange, three accountants from Bordeaux. The return to the single-entry and harsh criticism of risks and frauds of double-entry accounting scandalized authors of Bordeaux. Mendés demonstrated defaults of the new method and proved that it did not fulfill the purpose the author advertized (Mendes, 1803, p. 3). Mendes then refuted the idea that through double-entry, the bookkeeper could deceive his employer. According to Mendes, the double-entry method was invented to limit fraud. On reading the end of his work, we think of certain passages from the *Summa de arithmetica*<sup>16</sup> by Luca Pacioli.

To be quite complete in our review of accounting authors living in Bordeaux we must mention A. Besson and Ch. Raspail [Reymondin, 1909, p. 35], authors of *Nouvelle méthode de Tenue des livres en partie double Ou Journal-contrôle* (New method for keeping double-entry books or journal-control), edited in Bordeaux and printed by Henri Faye in 1849. This book was written before that date, since the Royal Academy of Bordeaux, founded in 1712, honored him with the Silver medal in 1846. With this status legitimacy, Besson and Raspail claimed that double-entry accounting was a superior theoretical system, but in practice it was not so good and required improvement. In support of their work, these co-authors gave a list of special journals to use and provided examples of commercial accounting [Besson, Raspail, 1849, p. 32–59] and maintaining inventory [Besson, Raspail, 1849, p. 62–63]. They also gave good examples for shipowners for costing maritime journeys [Besson, Raspail, 1849, p. 64–70] and account management by ship, carrying junk<sup>17</sup> [Besson, Raspail, 1849, p. 72–73].

Raspail and Besson book's somewhat resembles the first book by Pierre Gobain, without having its originality, but it has a good educational structure. The last author of the Bordeaux accounting school of nineteenth century L. M. C. Merle, has published much work and had many readers, but his works were of lower quality than those of other authors. In this first version of his book, Merle provided an initial chapter on trade in general, then on the manner to keep books in double-entry form, and foreign exchange

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<sup>15</sup> Abraham Mendès, 1803, Cote Bibliothèque municipale Bordeaux D. 76 639 Res.

<sup>16</sup> Luca Pacioli, 1494, *Summa de arithmetica*, chapter 36, *Summario de regole e modi sopra il tenere uno libro di mercanti*.

<sup>17</sup> When the book was published, slavery was abolished in France (1848).

transactions, commercial arithmetic, and finally on commercial geography. Its developments relating to its accounting techniques are hardly more important than the content of the 1673 Ordinance on Trade of traders and merchants. After all-too-brief remarks on trade and speculation, Merle held forth on the holding and use of books: he distinguishes primitive books (Inventory book, Journal and Ledger) and subsidiary ledgers (day book, cash book, book of purchase invoices, books of sales accounts, book store) and strictly but unimaginatively followed other texts of the time.

This book was successful because it offered formulas, for example how to create a partnership in accordance with Articles 18 and following of the Commercial Code of 1807 [Merle, 1820, p. 221–222] or to draft contracts to the big adventures [Merle, 1820, p. 222–223]. According to our findings, the Chamber of Commerce of Bordeaux, whose fund was transferred to the municipal library, owned most of these works as well as works of other authors of the time, such as Gaignat de l'Aulnais, author of *Guide du commerce* (Trade Guide), dedicated to the slave trade in 1773; Tremery, author of *Comprehensive Manual of bookkeeping* (1813); Louis Garnier, author of *Bookkeeping in single-entry and double-entry* (1839); and J.S. Quiney, author of *General Accountant or book of reason* (1839). However, in this catalog most authors are from Bordeaux<sup>18</sup>.

### 2.3. Pierre Boucher, adviser of Tsar Alexander I<sup>st</sup>, and State councillor

In the bloody history between France and Russia, Pierre B. Boucher opted for Russia and supported Tsar Alexander I. Mr. Prévost and Roman d'Amat (1954) argued that in 1808, the Russian Legation in Paris, conquered by his brilliant intellectual qualities, asked Pierre Boucher to serve the Tsar at the time of the Treaty of Tilsit, when France and Russia were allies. He went to St. Petersburg in 1809 with the title of State Councillor and the rank of Brigade commander<sup>19</sup>, to manage Russia's affairs [Prévost and Roman d'Amat, 1954, p. 1212]. For more details, one should read the preface of the *Mémoire sur l'Intérêt Limité et l'Intérêt Illimité de l'Argent, Dans les Temps Anciens et Dans les Temps Modernes* (Memoir on the limited interest and unlimited interest of money, in ancient times and in modern times), where Boucher wrote that it was called in Russia by a Decree of 16 July 1809, to deal with maritime and commercial legislation [Boucher, limited interest, 1814a, p. 4]. In his first French works, Boucher was patriotic and is critical of England and English pirates. At the end of his life he came to support the English and Russians, and at any opportunity would criticize Napoleon.

Perhaps like many people of Bordeaux, he was traumatized by revolutionary Terror and more for the two periods that followed, anarchy (beginning in 1794 and ending in the twilight of the First Republic in 1799) and the following period starting on Frimaire, 24 year VIII (December 15, 1799), characterized by an acute shortage of public finances.

His last works were published under the auspices of the Senate of Russia and controlled by the censorship committee under the direction of Timcowskoy, censor and State councillor: *Mémoire sur la nécessité d'établir des tribunaux maritimes en Russie* (Submission on the need to establish maritime courts in Russia) [Boucher, 1814a]. *Mémoire sur l'intérêt limité et l'intérêt illimité de l'argent, dans les temps anciens et dans les temps mod-*

<sup>18</sup> Bordeaux, Chamber of commerce, General catalogue, 1955, 5 volumes.

<sup>19</sup> According to V.Ia. Sokolov, the Russian State adviser corresponded to the rank of Brigade Commander and captain-commander fleet in the Navy. In 1796, after the abolition of the rank of brigade commander, the state adviser grade was intermediary between Colonel and Major General.

ernes (Submission on the limited interest and unlimited interest of money in ancient times and in modern times) [Boucher, 1814b], *Mémoires sur ces questions : Est-il convenable de signer des traités de commerce? Une nation agricole doit-elle être fabricante?* (Submission on these questions: Is it appropriate to sign trade treaties? Must an agricultural nation be a Manufacturer?) [Boucher, 1814c]. He was so influential that could appear in Leo Tolstoy's *War and Peace* (Война и мир), as spectator of events that exceed their simple life.

### 3. Boucher in the service of Russia, memoirs published by the Senate, and legacy transmitted by Ivan Akhmatov

#### 3.1. *The need to establish Maritime Courts in Russia*

The first book of the Russian legacy of Pierre Boucher focuses on the need to establish maritime courts in Russia. It was printed in June 1814 by the Russian Senate, after permission of Timschowcoy, State Advisor and censor of the Russian empire (Paris, BnF, 8-F 2173 part. Num 5,851,025). In this book, Boucher noted that the lack of water laws and maritime jurisprudence created made it difficult to make satisfactory and fair judgments, and the fair enforcement of maritime rules was due to several factors: maritime legislation in the nineteenth century was based on Roman law, too old to be effective; and maritime legislation was submitted most often along the line of the law of the strongest, denying the idea of justice and fairness. Boucher dealt with issues such as jurisdiction of shipmasters: should know how to write, are they able to write? He also mentioned the general problem of marine insurance, reinsurance, and insurance premiums, and issues of parts, equipment, and tackle. He made a few remarks on the general partnership and its conditions and difficulties caused by delays in the maritime procedure, and he provided a picture of differences between Commercial Courts and Maritime Courts (table).

Table. Commercial Courts and Maritime Courts

Topics	Commercial Courts	Maritime Courts
Capability of judges	Judges poorly educated as temporary part time	Judges well educated as permanent
Activity	At time sharing	At full-time
Legal status	Temporary Merchant judges	Non-merchant judges
Continuity	Courts with nonpermanent sessions	Possible verdicts at any time
Officers to control	No, in all cases	Yes for minors, absentees, and crew
Difficult questions	Judged by the clerk, no By the judge	Still judged by the magistrate
All causes judged	No, not possible	Yes, possible
Opportunities of challenge	Yes to all judges in some cases	Impossibility. There are still judges
Ambiguity of being judge and opponent	Sometimes possible, because of the status of judges	Never be possible

He also mentioned the security of tenure of clerks of the Commercial Courts and the precariousness of judges, and the stability of judges and clerks in the Maritime Courts. He highlighted two aspects of maritime trade: business for products transported, and means of navigation. He was also concerned with retiring older sailors and compensation for injuries at sea. He did not provide content for a Code, which is perhaps somewhere in the

library archives of St. Petersburg, but he planned to make a presentation in French, with delivery of a Russian version by a young teacher the next day. He ended his book with a critique of the French Commercial Code of 1807, which he believed could inspire a good Russian maritime code. In sum, what he had written earlier in 1803 (*Institution in maritime law, Institutions maritimes* in French) gave details of some actors involved in maritime affairs, boats, contracts, fisheries, marine police, and harbors. The ninth and final part of the book, section 32, dealt with maritime courts (Boucher, 1814a, pp. 727–768). This section was followed by the French law of August 13, 1791, prior to the French Commercial Code 1807, providing guidance on the competence of courts on maritime affairs, maritime police, and the payment of taxes on goods transported by ship.

### 3.2. *The problems of money, interest and usury*

As we have seen, by 1798 Boucher was concerned about interest rates and usury, and he continued this line of work in 1801 (*Commercial Institutions*, chapter 52, pp. 451–464). In his 1806 book on the history of usury among Egyptians, Jews, Greeks, Romans, our ancestors, and Chinese, and considering the havoc it was raising in France, Boucher defined usury as “the profit pulling a thing lent” [Boucher, 1806, p. 15], before giving numerous examples of usurious rates: from 22.5 % to 30 % for Greeks, and 12 % to 18 % among Romans. According to Cato the Elder, in Rome usury exceeding 12.5 % was more severely punished than theft [Boucher, 1806, p. 28]. This reference rate was still used in the Middle Ages, when it was allowed that the creditor could require of the debtor eighth of core capital for a loan of money and one third (33.33 %) for a loan of food and material. If exceeded, usury transactions were considered invalid. Chapter 6 dealt with the relevant problem of usury in relation to discount. Boucher said that interest is the basis of the discount, and that the discount is not the basis of interest. The interest must remain an invariable discount, which may vary according to the agreements of the contractors. Usury results in many problems, listed exhaustively:

- In agriculture, it forces landowners to part with their land, which reported that 2–3 %, while loans were made at 12 or 15 %;
- In industry, the combination of loans and high rates and compensation of employees increased bankruptcies;
- In trade where the current borrowing rate of 12.5 % is well above normal remuneration of the merchant, it is possible to check the balance sheet for failures and bankruptcies;
- In public finance, the State loses that earn money lenders;
- In justice, usury outbid the cost of mortgages and trials.

Boucher concluded [1806, p. 152] that “In all well-organized States, it is necessary to establish a guideline for the interest and tolerate a rate for trade; and if this tolerance is extend the minimum, it should never exceed the maximum.” In 1789, in France, the statutory rate was 6 % for trade and 5 % for civil cases: these rates long remained constant in the Civil Code, for 1804 until the 1970s. Boucher proposes three interest rates in a utopian economy would essentially be based on justice: an interest rate for agriculture, about 5 %, which could be secured by a mortgage or future hope of the harvest; a rate for trade of around 6 %, because trade is riskier and less guaranteed than agriculture; and pawning, which provides satisfactory repayment guarantees, and which should not exceed 4 %. All rates that were higher should be legal, albeit depending on the nature of

the contract, and result in conviction. For Boucher, this was the only way to clean up and moralize business and the economy.

The memory on the interest money of the 1814<sup>20</sup>, containing the main principles of the 1806 book, was more focused on the concept of interest<sup>21</sup>. It retained the assumption of limited interest at 5% and unlimited interest at 15% [Boucher, 1814b, p.47]. He strongly criticized the French Civil Code, nicknamed as an “uncivil code” for foreigners, enacted March 31, 1804, where usury was legalized in sections 1153, and 1907, as “The interest among traders pay following the use of trade and exceed, by the Convention, as set by the law”. Boucher retained this position with regard to a rate of 6% in trading, and he deemed a rate of 5% in civil matters to be rational. He was therefore in favor of enacting a Russian law that would limit interest rates and heavily sanction usurers in the empire, praying that Russia did not adopt “the murderous economical doctrine” and “fatal experience” based on freedom of rates.

### *3.3. Economy, agriculture and industry in Trade agreements*

Boucher was primarily an accountant, but he was also interested in the economy, trade, and industry. He lacks the broader vision of David Ricardo on rent, wages or international trade [Ricardo, 1817], or even that of Earl Pietro Verri, who analyzed the relationship between trade, prices, money, regulatory laws, and entry and exit of goods from one state [Verri, 1771]. Boucher was concerned with similar problems as Verri, but he treated them less analytically and less elegantly. His approach was more basic, such as in the case of the balance of trade, foreign exchange, and precious metals. For Boucher, if a nation produces agricultural goods, it turns these into finished products, and if it does not retain stock in order to speculate, it will export, but exchanges will be unbalanced because the raw products will be cheaper than manufactured goods. But as necessities are more likely to sell than manufactured products obtained in exchange, an agricultural nation will have a positive trade balance that will be paid in precious metals, placing that country in a favorable position as creditor.

This favourable situation exists only if the agricultural land does not undergo wear. The situation Boucher described is common nowadays, the difference is that Boucher’s analysis made the assumption that demand for raw materials was higher than the demand for manufactured goods, whereas today it is the opposite, and the demand for services is also much more important and thus partially refutes his analysis. The author, here as elsewhere (including for maritime institutions), made a systemic approach that appears rather modern, but lacks the rigor of other authors mentioned earlier, such as Verri, Smith, or Ricardo, who brought insights into international trade analysis. Pietro Verri [1760; 1771] made a comprehensive study of trade, its laws, and its relationship with prices; according to Schumpeter [1954], his works present a powerful synthesis and provide many original

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<sup>20</sup> Vyacheslav Sokolov discovered a letter dated 29 January 1817, from Boucher to the Minister of Finance, Count Dmitrii Aleksandrovich Guriev, informing the latter of the payment of his salary to the (Peter and Paul) « fortress, » and that henceforth, « I will hold my works secret, because a fatal experience has taught me that it will be much less prejudicial for me to pass for a nothing than to pass for a useful man ». The work he was able to do after 1814 therefore remained secret, to the extent it existed.

<sup>21</sup> The book includes a less interesting preliminary section that is a political essay on licentious writings, which states that all nations that have worship, government and laws are respected, and that no other nation would humiliate it. Licentious writings would be taken in the classic defamatory meaning, not in the modern sense of unethical or sexual [Boucher, 1814b, p.9–27].

contributions, particularly about the balance of “calculation, pleasures, and pains.” The second, Adam Smith [1776], is considered by Schumpeter as below Verri on many points, but he states the problem of absolute advantage brought by importing at least cost. David Ricardo [1817] clarified opportunities for benefit, even if there is no absolute advantage. Pierre Boucher was obsessed with “wear” and did not glimpse prospects for an economic principle of comparative advantage and, with all its parameters involved for economic analysis<sup>22</sup>.

### 3.4. *The legacy of Boucher, translated and transmitted by Ivan Akhmatov*

*La science des négocians et des teneurs de livres* (Science of traders and bookkeepers) was first released in year 8 of the first French Republic [Boucher, 1800] in Bordeaux, and the second edition was published three years later in Paris [Boucher, 1803a]. The French National Library has both editions; Russian libraries, especially in St. Petersburg, also have several copies. Boucher as his Russian translator Ivan Akhmatov [1809], perhaps was not as successful as he deserved, but became well-known by a book on accounting inspired Mathieu de la Porte [1704], which deals with more relevant and simple version of the double entry bookkeeping, compared with the manual on maritime and rural accounting. It ended with an excellent commentary about the ordinance of 1673, and Boucher’s *Dictionary of Trade*, also translated by Akhmatov. The last one was undoubtedly inspired by his original view on accounting, market and water law and speculation. As it was said in the preface to the *La science des négocians* [1803a, preface] Boucher, “without destroying the parts of old works which contained good views ... took the opportunity to adapt them to new trade practices and its jurisprudence”. Boucher had a very modern way to evoke the history of accounting and put it in perspective. He made useful comments on the necessary brevity of accounting records, coupled with efficiency. The technique of double-entry was adopted in France in 1716, late and timidly, and thanks to the book of Boucher received recognition in Russia a little less than a century later.

In the first part of his book, he discusses single entry bookkeeping. Then he explains the technique of double-entry bookkeeping, containing principles for drafting the journal of accounts, establishing a ledger, settling accounts, and preparing a trial balance of accounting documents. Boucher classified accounts and prepared their chart, described accounting statements, gave comments, so that his treatise became a pedagogical sum available to traders at the time. The book drew heavily on Mathieu de la Porte [1704] for the principles, but the presentation of their educational relevance is that of Boucher himself. The science of merchants and bookkeepers was known in Russia, and St. Petersburg libraries still have several copies, although others were accidentally burned or disappeared. Akhmatov, when translated and adopted Boucher’s book, combined all accounting transactions into four types, without linking this classification with balance. These types are those that exposed the theory of equilibrium: analyzing operations of assets, and changes in the balance sheet. Akhmatov advised on revenue recognition and the value of

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<sup>22</sup> The copy of Boucher’s [1814c] *Mémoires sur ces questions: Est-il convenable de signer des traités de commerce ? Une nation agricole doit-elle être fabricante?* is available at the National Library of Russian Academy of Sciences in St. Petersburg (reference: XIEB 57 B), and other copies were available at the Library of the St. Petersburg State University and at the Russian National Library, but they have disappeared. We can also find two copies, one in the Library of The International Institute of Social History of Amsterdam (IISG), and second at the Harold B. Lee Library, Brigham Young University, Provo, Utah, USA.

stocks — an innovation for the treatises of the time. He gave a reasonable method to hold the special account of goods and recording the cost of goods sold. The resulting account was a real trading account with correct movements of credit flow. He also recommended making an inventory for estimating the final result, valuating the balance, and determine the amount of profit or loss. Boucher's only disciple, Ivan Akhmatov allowed Russians to objectively assess his work.

## Conclusion

Pierre Boucher did not share the same love of the French people as the Revolution or Napoleon, and he had several lives, the first in Bordeaux, where he laid the foundations for his work; then in Paris, where he continued to develop; and finally in St. Petersburg, where he spent his last years with his wife, who survived him by a few years. Born in Bordeaux in that city's economic and cultural heyday, he did not have the same love for Paris, which did not meet his expectations. He had a fierce hatred for Emperor Napoleon, which he did not deny. The books he wrote until 1814 for the Russian Senate during his time in Russia are not his best, but they add a lot to his books written in France in Bordeaux and Paris, and they give some information and some details of his life in adopted country. In Russia Boucher was engaged in developing regulations on maritime issues, studied the role of interest and wear, the primacy of agricultural production or manufacturing workmanship. He was wise to limiting himself to what he knew: accounting, law, economics, and commerce, and he did not bequeath unnecessarily political speeches. He stressed continuity and integration, and he studied multidisciplinary themes. He always repositioned a coherent presentation in historical context, showing the development of practical solutions. He never separated law, accounting, and economics; he systematically explained decisions due to legal constraints with reference to legal texts or economic laws. His great culture is based on a large multi-disciplinary field: he was a member of many scientific societies, and it seems he fully assimilated administrative techniques of his time on the law, commerce, and accounting, and in addition he was an innovator, as later authors such as H. Vannier [Vlaemminck, 1956, p. 152] who appropriated some of the Boucher achievements in accounting. Born a French citizen who death in Russia, Pierre Boucher served honestly and successively both his country of birth and his adopted country, France and Russia.

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**Appendix. Translation of titles Pierre B. Boucher works**

Years	Original title	Title translated into English
n. d.	Cours de droit commercial	Textbook on commercial law
n. d.	Cours de droit maritime	Textbook on maritime law
1798	Banque de prêt sur nantissement et maison de commission de vente à prix fixe et indéterminé établie à Bordeaux par le citoyen Boucher	Bank of collateral loan and House of fixed sales commissions, and undetermined price, established by the citizen Boucher in Bordeaux
1798	Agence commerciale et maritime : l'école de commerce, arithmétique et tenue des livres	Commercial and maritime agency : School of business, arithmetic and bookkeeping
1800	Banque du commerce pour la vente en commission de marchandises de Paris, des départements et de l'étranger	Bank of Commerce for sale in commission for Merchandise of Paris , departments and abroad
1800, 1803	La science des négocians et des teneurs de livres	Science of merchants and bookkeepers
1801	Institution au droit maritime	Institution in maritime law
1803	Institutions commerciales traitant de la jurisprudence marchande + des usages du négoce d'après les anciennes et nouvelles lois	Commercial institutions dealing with the case law and uses market trading under the old and new laws
1804	Les principes du droit civil proprement dit et du droit commercial comparé	Principles of civil law and comparative commercial law
1806	Histoire de l'usure chez les Egyptiens, les Juifs, les Grecs, les Romains, nos ancêtres et les Chinois, et considérations sur les ravages qu'elle exerce actuellement en France	History of usury among the Egyptians, Jews, Greeks, Romans, our ancestors, and Chinese, and considerations on the devastations currently caused by it in France
1808	Consulat de la mer ou Pandectes du droit commercial et maritime, traduits du catalan en français	Consulate of the sea or Pandects of commercial and maritime law, translated from Catalan to French
1808	Manuel des négocians ou le code commercial et maritime commenté et démontré par principes,	Merchants' handbook or commercial and maritime code commented and demonstrated by principles
1808	Traité complet théorique et pratique de tenir les papiers de crédit et de commerce	Comprehensive theoretical and practical treaty to hold financial and commercial documents
1808	Formulaire général du négociant, ou Modèles des actes et transactions du commerce de terre et de mer	General Form for trader or Templates acts and trade land and sea transactions
1808	Le parfait économiste de la ville et de la campagne	The perfect bursar of town and country
1809	Le Nouveau Valin, ou Code commercial maritime	The new Valin, or commercial and maritime law
1811	Handleiding ter beheering der faillissementen, benevens alle de formulieren hiertoe betrekkelijk...	Handbook of civil procedure in governing bankruptcy
1811	Verhandeling van de Regtadvancing voor de regtbanken van koophandel, met de formulieren, door P. A. Boucher	Trading of the Regt Advancement for the commercial courts, with the forms by P. A. Boucher
1814	Mémoire sur la nécessité d'établir des tribunaux maritimes en Russie	Memoir on the need to establish maritime courts in Russia
1814	Mémoire sur l'intérêt limité et l'intérêt illimité de l'argent, dans les temps anciens et dans les temps modernes	Memoir on the limited interest and unlimited interest of money, in Ancient times and in modern times
1814	Mémoires sur ces questions: Est-il convenable de signer des traités de commerce? Une nation agricole doit-elle être fabricante?	Memoirs on these questions: Is it proper to sign trade treaties? Should an agricultural nation be a manufacturer?