Researching the Impact of Historical Changes on Accounting Terminology

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Abstract. *Today, a large part of scientific research is aimed at studying the application of regulatory acts and the impact of their changes on reporting entities and the presentation of information in financial statements. Very few studies are aimed at studying the impact of historical changes on accounting concepts and terminology. For this reason, the purpose of this article is to present the main world-historical changes that have affected and have had an impact on the change in accounting concepts and terminology. The empirical part will present and demonstrate how these changes have affected the relevant business units called enterprises. The methodology of this study is systematized consistently, revealing both theoretical and practical aspects. The inductive, deductive approach, analysis, and synthesis of data are applied to most accurately establish the regularity of changes in historical facts and events on accounting terminology and present this impact on business units (enterprises). The research will be conducted using corpus linguistic analysis, through which we will study accounting terminology (i.e. accounting language). We will apply this analysis through multiple real parameters and texts collected from both global databases, such as Scopus and WoS, and from audit reports from practice, as well as taking into account the regulatory framework, i.e. international accounting standards. Due to the limitations of the article, the study cannot be very comprehensive and in-depth. The limited scope of the study is a prerequisite for studying 14 accounting terms. Here we are talking about accounting terms, not words. The application of these terms is in the period from 2012 to 2024. We cannot cover and study the previous historical periods, since a large part of the books and sources have not yet been digitized and there is no way to cover these periods.*

Keywords: accounting, history, development, terminology.

Introduction

History hides its secrets among the ruins of former cities. Some facts are already known, others are not yet, but despite this, a large part of people and society continue to be interested in what was in the past and how this past influenced today. No one can deny that every significant event from the past is reflected in the present. It is the same with people, no matter how much we run away from our past, it still catches up with us and seeks its reckoning from us if we have not learned its lessons. The past hides many facts and events that influenced the then development of accounting. Accounting is a practical activity and as such, it did not originate in some scientific institute or laboratory, but from the activities of people and commercial relations. For this reason, it can be assumed that accounting belongs to the spheres that are subject to reforms and transformations influenced by the development of humanity and the development of business relations. On the other hand, in recent years, digital technologies have increasingly begun to enter, even in accounting activities, and this also affects and influences its development. This accordingly creates its own problems in real accounting work, since accountants begin to learn on the go with the application of certain accounting software products and in this way do not focus on accounting terminology and concepts. Modern accountants rely on someone before them to know and having made the

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relevant accounting program and since they work on it skillfully, then they are good accountants, but in reality, this is not the case and practice shows it.

For this reason, the purpose of the report is to present the historical changes in accounting terminology. To achieve the set goal, the following tasks have been set:

1. To present the main historical facts, events, and circumstances that have affected the development of accounting, by presenting the relevant accounting terms that have been applied in accounting practice.
2. To examine and present the influence and impact of accounting concepts and accounting terms on the development of business organizations (enterprises).

The topic is important and relevant since in the modern world accounting terms are used and applied, but we do not know why exactly they are applied and when they have been applied. Many of the young modern accountants apply the concepts without knowing their essence and meaning, which accordingly leads to the incorrect presentation of accounting information and the incorrect reflection of the accounting object. In this regard, the following hypotheses for research are set within the scope of the study:

1. **H1**: Historical events have an impact on the emergence or change of accounting terms and concepts.
2. **H2:** The development of business organizations (enterprises) is influenced by changes in accounting terminology and accounting concepts.

Literature review

Regarding the historical development of accounting, it is established that despite the specific topic and issues, there are scholars who strive to work in this area. Interestingly, many publications related to the development of accounting, including financial accounting for the respective country. This can be explained by the fact that accounting is studied from the perspective of folk psychology and the attitudes of the local population toward accounting practice. In this part of the presentation, the literary sources that we present as evidence of this statement are from different researchers from different countries and the goal is to establish what basic stages the development of accounting, including financial accounting in the respective countries, has gone through and what specific accounting terminology was applied during the respective historical stage of the development of accounting.

In the following parts of the presentation, we will present several literary sources regarding the contributions of their researchers to the historical development of accounting and how they study changes in the basic terminology of accounting for the respective countries, for example:

1. **Gary John Previts, and Barbara Dubis Merino (1997)** in their book A History of Accountancy in the United States: The Cultural Significance of Accounting trace the development of accounting in the United States from the time of European geographical discoveries to the end of the 20th century. The book is structured chronologically and examines different periods of American history. The stages of accounting development are presented about the history of the United States, namely:

- from the time of European geographical discoveries to the end of the 20th century;
- 1492-1775: The influence of European accounting practices in the New World.
- 1776-1826: The role of accounting in building the national economy.
- 1827-1865: The development of corporate structures and financial markets.
- 1866-1896: Accounting in the Gilded Age of Industrial Growth.
- 1897-1918: The beginning of the professionalization of accounting.
- 1919-1945: Regulations, standards, and the auditing profession in the interwar period.

• 1946-1972: Changes in accounting practice and education after World War II.

• 1973-1995: The globalization of the accounting profession and new challenges.

In these historical stages, accounting terms such as double-entry accounting, accounting standards, income, expenses, capital, and reserves are studied, and in modern historical conditions, terms such as business combinations, sustainability, reserves from subsequent valuation, etc.

2. Another researcher, such as **Goldsmith, R. W. (1982)** focuses on the development of the United States for the period from 1953 to 1980 and more precisely on the development of financial institutions. In this period, he assumes that it is precisely in this period that the distinction between the valuation of assets and the valuation of liabilities is clarified and made. The concept of national balance is also derived.

3. In his study, **Michael E. Doron (2011)** traces the emergence of the **AICPA** as an effective national representative of the American profession and examines American public accounting from 1927 to 1962. This study also examines the impact of securities laws on companies for the period from 1933 to 1934. "This paper retraces the profession's path through the seismic shocks of the Great Depression, the New Deal, and M&R and evaluates the role these events played in shifting the profession's leadership away from the aristocratic traditions of the Wall Street-centered elite and towards a more pragmatic generation more in sync with the unique public-private regulatory model the New Dealers envisioned for the profession".

4. **Francis Kehinde Emeni (2019)** studies the history of accounting in Nigeria. According to him, the development of accounting in Nigeria is often studied up to 1960, as then the full development of professional accounting organizations began and this gives a different direction to modern accounting studies. According to the researcher, "the history of accounting begins much earlier, even before the discovery of money". Francis Kehinde Emeni (2019) points out that there is a Renaissance influence in Nigeria and this explains the impact in Nigeria of Luca Pacioli's book of 1494 – "Summa de arithmetica, geometrica, proportioni et proportionalita", in which the latter treatise entitled "Treatise on Accounts and Records" (Particularis de Computis et Scripturis) first describes the Venetian accounting system, known today as double-entry bookkeeping. The second moment in the development of accounting in Nigeria, researcher Francis Kehinde Emeni considers the first half of the 19th century, the railways in the mid-19th century, and the steel companies in the second half of the 19th century. The advent of the Industrial Revolution led to the need for accounting practices that could meet the ever-changing needs of these organizations. This period is seen as the starting point of the phenomenon of so-called management accounting, along with the separation of management from ownership.

5. **The development of accounting in Russia** from a historical perspective is also as interesting as in countries such as Italy, the USA, etc. (Mukhanova, I. (2018); Natalia V. Generalova, Mikhail L. Pyatov, Boris I. Sokolov (2024); Pyatov, M., & Kovalev, V. (2022); Pyatov M.L. (2021), etc.) Russia is a country with a long history, which over the years has been influenced by Renaissance development, and has also always strived to follow European accounting requirements. Many scholars over the years have sought to describe all the historical events that have influenced the development of accounting, but the greatest scholars remain Y.V. Sokolov and V.Y. Sokolov. (Sokolov Y., Sokolov V., 2004, p. 6) What is interesting here is the development of accounting since the time of Peter the Great in the 18th century. In this early period, Russian books describe the application of the natural value of industrial accounting. The second stage of the development of accounting in Russia was the second half of the 18th century and the beginning of the 19th century when serfdom was abolished. This period covers the Industrial Revolution, the transition from manufacturing to factory production is observed. It is during this period that milk

recording takes precedence in Russia. In the second half of the 19th century and the beginning of the 20th century, a full-fledged boom in the development of accounting in Russia is observed, and accounting education is spread by P. Reinboth, A. Prokofiev, I. Valitsky, S. Ivanov, Feldhausen, etc. (Sivers E. (1913). During this period, the Russian triple form of accounting was created and spread by F. Ezersky (1836-1916), which was later dropped because the practice was not accepted. The middle of the 20th century was fateful for the development of accounting in Russia, here are the most difficult historical events until we reach today's democratic times in which the country is developing. During this period, the Great Patriotic War (1941-1945), Stalin's political repressions (1930-1953) developed, and despite this, accounting continued to develop in the form of socialist financial accounting. The end of the 20th century gave a new impetus to the development of accounting, namely Russia entered a new era, and this was the era of the market economy. Modern scientists, such as V. Paliy, V. Getman, etc. gave the new look to accounting, which for large international companies is carried out based on IFRS.

6. Other scholars such as **Anton Svrakov (2014); Svrakov, A. (2019); Dimitar Spasov (2000); Aleksandar Kolchev, Aleksandar Mitov (1997); D. Dobrev (1920); D. Dobrev (1941); Stoyana Hrista, D, Karaminkovy (1850)** and others. research accounting through the historical changes that took place in Bulgaria. A large part of Bulgarian scholars united around the common thesis that accounting in Bulgaria was transferred from the Dubrovnik and Constantinople schools in the 19th century. Much can be written and said about the historical development of Bulgaria, and this can also be accepted from the point of view of the development of accounting in our lands. The influence of the Dubrovnik School in our lands was significantly strengthened during the Second Bulgarian Kingdom, when trade relations between Bulgaria and the Dubrovnik Republic (in Latin: Respublica Ragusina) developed. At that time, i.e. in the second quarter of the 13th century, the strengthening of these trade and economic relations was due, on the one hand, to the Dubrovnik Charter of 1230, through which the Bulgarian Tsar Ivan Asen II gave the right to the Dubrovnik merchants to trade freely in the then Bulgarian Kingdom. On the other hand, during this period there was a second treaty and this was the treaty of 1253, which was Michael II Asen's treaty between the Kingdom of Tarnovo and the Dubrovnik Republic. Historians have examined this speech only from one side, namely from the position that this treaty was concluded against the Serbian King Stefan Uroš I and "his entire family and against all who live in his land". According to the terms of this treaty, if Serbia was defeated, the two countries would divide their territories. This treaty also had an economic side, namely the Kingdom of Tarnovo and the Republic of Dubrovnik would trade freely.

So far, very few scholars have studied the development of accounting during the First and Second Bulgarian Kingdoms. Usually, the focus of attention is directed to the years after the Liberation or in modern centuries, when the countries developed in the conditions of a market economy. During the Second Bulgarian Kingdom, it can be assumed that accounting in Bulgaria took on a new look, which is due precisely to the insightful mind of Tsar Ivan Asen II for the conclusion of this trade declaration, through which privileges and customs relief were granted to Dubrovnik merchants in the Bulgarian lands. Separately, during this period, along with accounting activities and keeping commercial books, control activities in our lands also developed, which is still reflected in our economy today. (Lambovska, M., Rajnoha, R., Dobrovic, J. (2019); Lambovska, M. (2018); Nedyalkova, P. (2019) ; Andreeva, A., Dimitrova, D. (2021) ; Antov, M. (2023) . Important details were found in the Dogana customs register of the Dubrovnik Republic, which shed light on disputes between customs authorities and merchants “regarding the amount of duty in individual cases. Information from other documents reveals the instability of contractual relations between individual merchants - debtors often fled from settlement to settlement to get rid of their creditors. Individual feudal lords, representatives of the ruling class, or their people committed arbitrariness and simply stole goods from Dubrovnik merchants. There is information about such arbitrariness in border settlements." (Vecheva, E. 1982)

The development of accounting during the reign of Tsar Ivan Asen II (1218–1241), we assume, is due to his lineage. He is among the brightest representatives of the Asenevtsi dynasty. He is the son of Tsar Asen I and a direct descendant of Tsar Samuli and the Byzantine Emperor Romanus IV Diogenes. Asen II managed to build a developed and complex tax system, introduced territorial division, and created a modern territorial apparatus for his time. He was the first of the Bulgarian rulers to mint copper, gold, and silver coins. Until then, the money of the former Byzantine emperors, the Dubrovnik Republic, and Venice had been used in the Bulgarian lands.

The state hierarchical structure in the Second Bulgarian Empire was as follows - the head of the state administration was the king, followed by a **sevastokrator** and next in hierarchy was the **protovestiar.** During the time of Tsar Ivan Asen II, the second person in the state became his brother Alexander, who received the title of "**sevastokrato**r". The **protovestiator** is a high state position, and this palace service is close in importance to the current Minister of Finance. The **protovestiator** managed and supervised the royal and state treasury.

Bulgaria is a country that, looking back in time, has been influenced by other countries, and cultures and has always been susceptible to economic development from other countries. The development of accounting in Bulgaria is under the influence of the Renaissance period in Italy, under the influence of the development of accounting in France, Germany, Russia, etc. Evidence shows that accounting terminology and accounting books from these countries were transferred to Bulgaria through monks, merchants and scientists. Therefore, the overall empirical study is aimed at determining the new influence and the level of significance of these historical periods on the development of accounting terminology.

Methodology

The methodology of the study is specific and it is tailored to the object being studied, namely accounting terms. Here, respectively, the direction of the study is in two directions, namely:

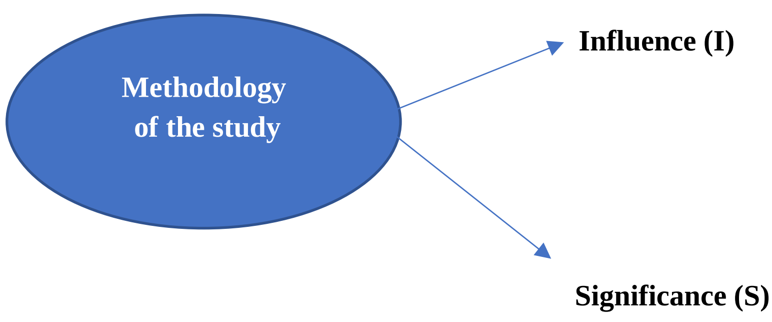

Figure 1 Methodology of the study

Source: Authors'own research results/contribution.

We will study the impact using corpus linguistic analysis, with the help of which we will study accounting terminology (i.e. accounting language). We will apply this analysis through many real parameters and texts collected from both global databases, such as Scopus and WoS, and from audit reports from practice, as well as taking into account the regulatory framework, i.e. international accounting standards. Corpus research is a relatively new research approach, with the help of which a large number of texts are studied in the study and analysis of accounting terminology (accounting language). Very often, economists say that accounting has its own language, different from other economic sciences. (Pyatov, M, Khoruzhiy L.I ; Michael Chatfield; Richard Vangermeersch (2014)), which means that this terminological accounting language must be studied very carefully and accurately. The corpus approach is a methodology with the help of which various practical and theoretical goals and tasks are studied. Corpus research allows for the analysis and confirmation of commonly known but unexplained facts and satisfies the need for evidence to support a given theory. In this method, we will apply a common interrelated research function:

Y = f (x1; x2; x3) , **(1)** i.e.:

Y = f (V; R; A),

where:

y - the complexity of accounting terms used in modern economic conditions.

V - Vocabulary Density;

R- Readability Index;

A- Average Words Per Sentence;

Regarding the significance of the influence of history on the change of accounting terms, we apply a multidisciplinary approach, according to which we combine historical data and the corpus approach. Thus, we will determine in which time period the importance of accounting language (accounting terminology) is most significant.

Results and discussions

Due to the limitations of the article, the study cannot be very comprehensive and in-depth. The limited scope of the study is a prerequisite for studying 14 accounting terms. Here we are talking about accounting terms, not words. The application of these terms is in the period from 2012 to 2024. We cannot cover and study the previous historical periods, since a large part of the books and sources have not yet been digitized and there is no way to cover these periods. We also direct empirical research to this period because:

1. During this period, there was a significant change in accounting terminology worldwide through changes to International Accounting Standards. Mainly due to the amendment of IAS 1 Presentation of Financial Statements – Classification of Liabilities as Current or Non-Current and Non-Current Liabilities with Contractual Clauses (Regulation (EU) No. 2023/2822 of 19 December 2023, Official Journal, Series L of 212.2023).

2. During this period, more and more foreign investments are being attracted to Bulgaria and new foreign companies are being opened that apply international accounting standards.

3. A large part of modern sources, including literary accounting, are digitized and we can easily test and determine the influence and significance of each of the studied accounting terms on the development of business organizations (enterprises).

4. The old periods have many historical facts and events that affect the application of accounting terminology and for them it is necessary to explain in what historical period the respective country was and why the exact term was applied exactly then.

5. A very large part of the countries, in the older historical periods the population used the so-called "old language", the language of our ancestors and grandfathers, and it is in these old periods that the terms are different. Not all terms at that time were officially documented and reflected. Also, the old historical periods prove that a large part of the historical sources were deliberately destroyed to erase specific facts and events.

In the study, we focused on the following basic accounting terms:

1. Accounting;
2. Accounts;
3. double entry;
4. accounting valuation;
5. calculation;
6. statement of financial position;
7. statement of profit or loss and other comprehensive income;
8. separate statements of profit or loss;
9. statement of cash flows;
10. statement of changes in equity;
11. related notes;
12. diplography;
13. report books;
14. accountants.

We assume that in the recent history of the world, the selected accounting terms are the most frequently applicable in modern accounting practice, and through them it can be determined to what extent modern historical events have influenced the application of this terminology in practice.

The conducted empirical research establishes that in modern conditions, of the 14 terms studied, most often in business circles, organizations, and enterprises according to available official documents, including from available literary sources, it is established that the concepts: of profit, standards, accounting, assessment and loss are most often used. With the help of Fig. 2, we visually present the result, namely:

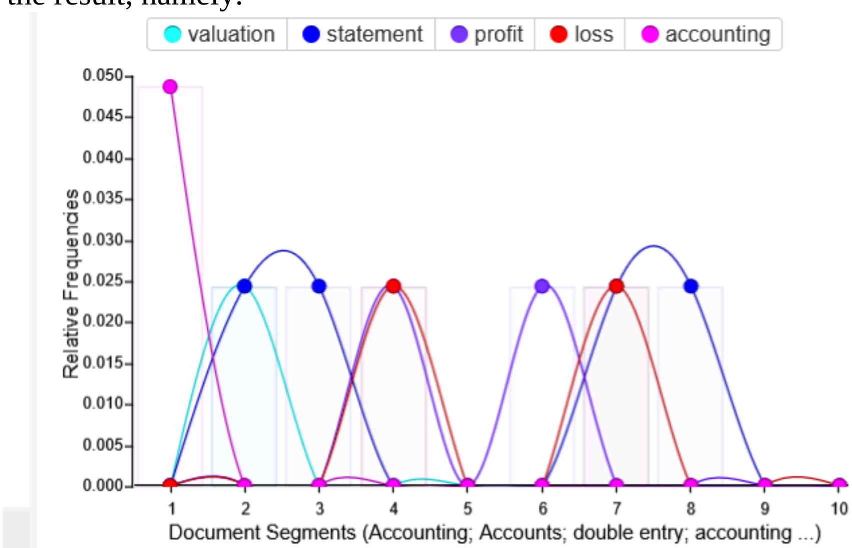

Figure 2. Modern accounting terms that are applied and used most frequently today

Source: AntConc software.

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Figure 2 also shows that the leading concept remains "accounting", dominating the other concepts – profit, loss, standards, and valuation. The other tested accounting terms also have an emphasis in the modern economic world, but they remain in the background. Money does not seem to be as leading as it used to be. The corporate business world now makes a clear distinction in modern historical and economic conditions between the accounting concepts of "cash" and "profit". Modern managers are already aware that from an accounting point of view, it is good for companies to realize a good current profit in the long term, which is a prerequisite for realizing their long-term investment prices, and not to have large quick liquid assets in the form of cash and large value losses, which will have to be covered at some point.

When examining the entire database of information available to us, using the AntConc software, we find that the variables of the function:

Y = f (V; R; A), (**1**)

where:

y - the complexity of accounting terms used in modern economic conditions

V - Vocabulary Density;

R - Readability Index;

A- Average Words Per Sentence.

are as follows:

Y = f (0.732; 20.766; 41.0)

In reality, this function presents **3** linguistic parameters with the help of which the dependent variable ***y*** is examined.

The parameter **V (Vocabulary Density)** represents the wide variety of accounting sources studied by us (i.e. as text sources), in terms of the unique number of specialized words that are in the texts themselves. The high value of this parameter, i.e. close to **1**, indicates that the tests contain a wide variety of specialized terms and words.

The second parameter **R (Readability Index)** is a complex index. Today, it has not yet gained much popularity because it is based on formulas such as Flesch-Kincaid or Gunning Fog. The high value of the index, i.e. **20.766**, indicates that the texts under study are specialized since the text is complex and contains various terminologies. This means that the text is aimed at a certain circle of people who have a certain educational level and are aimed at people with certain educational needs.

The third parameter is **A (Average Words Per Sentence)**, which has a value of **41.0**. It represents the average number of words per sentence. This means that the analyzed information sources are texts that are dense in content, there is not much visualization, figures, and graphs on them. Without providing any specific information to the software through which we derived the final processed results, it was found that when testing the data, it likens them to the structure of audit reports, contracts, books, media articles, etc. A similar result surprised scientists since we did not expect that the software would be able to determine the type of the tested texts.

We conducted another experiment and tested these four accounting terms against **IAS/IFRS** in order to determine whether the globalization of accounting standards affects the accessibility of accounting terminology. We present the results visually with the help of the following figure, namely:

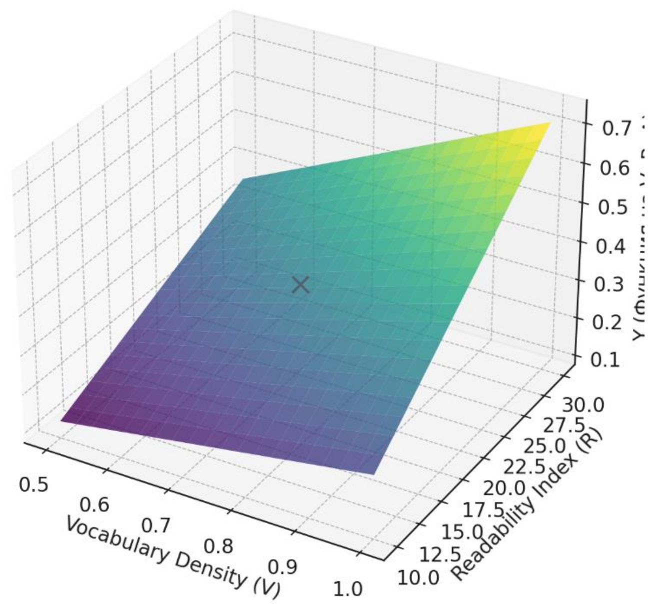

Figure 3. 3D visualization of Y = f (V; R; A) against IAS/IFRS

Source: AntConc software.

From the presented data, it is established that the accounting terminology in IAS/IFRS applying the testing model using corpus linguistic analysis and the function Y = f (V; R; A) with the three variables, it is established that:

1. In the modern historical world, international accounting standards are of global purpose, but contain a lot of terminology and the texts are large in volume.
2. A high level of R indicates difficulty in reading the texts.
3. A high level of A indicates long and complex sentences.
4. A high level of V indicates that the texts contain heterogeneous terms that are potentially complex to understand.

Based on everything stated so far, it can be assumed that accounting terminology is relevant for research from various aspects, as there are many discussions about the application of accounting terminology in the different historical stages of the development of accounting. The discussions are in two directions, regarding the historical stages through which the development of accounting has passed its accounting terminology, and the second direction in the discussions is regarding the application of modern accounting terminology in modern conditions. The first group of scholars includes Black, W. H., Marisca, C., Noto, G., Rappazzo, N., & Sargiacomo, M. (2024); Lazdowski, Y. J., Fafatas, S. A., & Holley, B. L. (2024); Verma, S. (2023) ; Flesher, T. K., Flesher, D. L., & Previts, G. J. (2023) Karelskaia, S., & Zuga, E. (2022); Badua, F. A. (2022) etc. The second group of scientists includes Anderson, D. A., & Flesher, D. L. (2024); Rappazzo, N., Marisca, C., & Sargiacomo, M. (2024) E Silva, A. H. C., Rezende, A. J., Dalmácio, F. Z., & Cosenza, J. P. (2020), etc. Discussions are usually directed towards one of the two directions, with the aspects of research always being different and the presentation of different points of view as well.

Conclusion

In the paper, we set out two main concepts for proof, namely:

1. **H1**: Historical events have an impact on the emergence or change of accounting terms and concepts.

2. **H2**: The development of business organizations (enterprises) is influenced by changes in accounting terminology and accounting concepts.

The first hypothesis, namely that historical events are a prerequisite for the emergence or change of accounting terms and concepts, was confirmed by the literature review on the topic. Many researchers, historians, by drawing attention to specific historical events, actually explain the economic consequences of them. Since accounting is an economic activity, it is quite understandable that historical factors and events affect it and that it is susceptible to changes and modifications. There is no way that accounting activity can be isolated from these historical events and not be a reflection of them.

The second hypothesis was also confirmed in the study, through the application of corpus linguistic analysis. In the empirical part of the study, we confirmed that the development of business organizations (enterprises) is influenced by changes in accounting terminology and accounting concepts. In modern conditions, the 5 accounting terms that are recognizable by businesses are: accounting, revenue, costs, standards, and evaluation. These are the five accounting terms that give the direction of development of each enterprise of each business unit.

The contributions of the development are several:

1. In a scientific study, a study is made of the history of accounting and the influence of accounting terminology. At the moment, there is no similar study in scientific circles.

2. The application of corpus linguistic analysis is an innovative approach to the study of accounting terminology. So far, this method has been applied in studies of the humanities, but also in the exact sciences, such as accounting.

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