

## **At the Crossroads of Modernity: Double-Entry Accounting, Business, and Cultural Practices of Jews in Imperial Russia's Western Borderlands**

Initiative: zukunft.niedersachsen (nur ausgewählte Ausschreibungen)

Ausschreibung: Forschungsk Kooperation Niedersachsen - Israel

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Laufzeit:

In the Russian Empire, Jews were among the groups most associated with commerce and entrepreneurship. Indeed, many Jewish merchants were visible actors in the Russian business world, some of them partially integrated into Russia's upper classes. Yet, this association with commerce was also one of the factors that led to Jews' outsider status in imperial Russian society. Previous research has often presupposed an inherent connection between Jewish economic, communal and religious practices, and capitalism. The proposed project presents capitalist techniques of commerce as a novelty in the life of Eastern European Jews. It asks about ways in which Jews adopted these techniques, while emphasizing the role played by the German-speaking business world in Baltic cities, and looking at the connections between Jews and Baltic Germans. The system of double-entry bookkeeping, originally invented in 14th and 15th century Italy, was one of the most consequential innovations in the history of capitalism. This research project investigates the dissemination of double-entry accounting and other modern business practices in imperial Russia, asks about its cultural influences, and examines the role of Jewish and German business cultures in this process. The project targets two fields: Socio-economic history of Russia's western borderlands and Jewish cultural history. It analyzes the spread of commercial knowledge among Jews in the western provinces of Imperial Russia, in particular in the area of today's Latvia, Lithuania, and Ukraine in the 18th and 19th century. It also analyzes a set of new sources (such as accounting books and manuals) to offer novel insights into how Jewish culture entered modernity. In addition, in the course of research the scientists aim to shed light on aspects of the general development of capitalist consciousness in Russia.

### **Projektbeteiligte**

#### **Dr. Katja Wezel**

Universität Göttingen  
Philosophische Fakultät  
Seminar für Mittlere und Neuere Geschichte  
Göttingen

#### **Dr. Svetlana Natkovich**

University of Haifa  
Jewish History  
Haifa  
Israel

