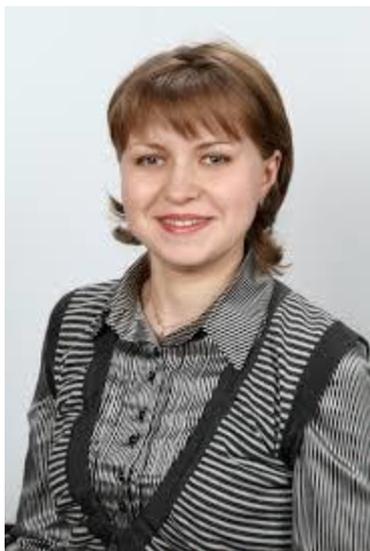


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**LEMISHOVSKA**

**Olesia S.**

Candidate of Economic Sciences,  
Associate Professor of the  
Department of Accounting and Analysis  
Lviv Polytechnic National University

[olesia.s.lemishovska@lpnu.ua](mailto:olesia.s.lemishovska@lpnu.ua)

(Lviv)

**L'VIV SCIENTIST ON ACCOUNTING AND HIS «ESSAYS  
OF ECONOMETRICS» (UNEXPLORED HISTORY PAGES)**

**Summary**

On the basis of historical and scientific analysis of archival materials, the scientific, teaching and practical activities of the Western Ukrainian scientist-accountant Pavlo Ciompa, who created his own accounting theory, the methodological principles of which was the combination of elements of accounting with elements of algebra and geometry, political economy and jurisprudence, was disclosed. Highly-qualified application of interdisciplinary tools allowed to formulate a new type of economy of an individual enterprise and, on this basis, to develop the basic principles of a new type of economic instrumental tool – econometrics.

The article establishes the wording of the basic basis of econometrics as a subsidiary in the development of accounting science. Using the general principles of objectivity and historicism and scientific and critical elaboration of various sources, an analysis of the content of the scientist's development was carried out. The methodological foundations of the research, based on the general scientific principles

of historical knowledge and the critical understanding of the source base with the use of the comparative historical method, have allowed revealing the scientific value of the development. In the modern theory and practice of accounting and related fields, there is a problem of formalized representation and representation of the information and intellectual component of the capital of modern companies. Common principles for the reflection of such a type of economic resources in the accounts include their valuation at cost, that is, the capital invested in their formation. It is clear that the initial costs are insignificant, and the growth of their productive power and, accordingly, the cost occurs without additional investment of capital. Therefore, the model of the growth of capital in the form of econometric octagon is formulated in the «Essays of econometrics» and it is expedient to use it in the processes of adaptation of the accounting system and public financial reporting to the conditions of the real economy.

The econometric mathematical formula in the form of econometric equations and econometric quadrice, formulated in the «Essays of Econometrics», can give a new impetus to mathematical modeling in the modern accounting system in relation to future anticipations – processes of capital reserve of modern economic systems.

***Key words:*** *scientist Pavlo Ciompa, accounting, theory, development of science, political economy, mathematical methods, econometrics, property, capital, econometrics, accommodation, transformation, quadriga, octagon, balance.*