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Ukrainian educational and scientific institutions in Czechoslovakia in the first half of the 20th century. and their influence on the development of accounting and control spheres in the union of Ukrainian cooperation

Monograph

Lviv
Publisher Marchenko T.V.

UDC 930.1:303.1(091): 657.1; 378 (091)
JEL Gode M41, N01, A20; Y30, I21.

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Recommended by the Academic Council of Lviv Polytechnic National University (Protocol No29 of November 25, 2025)

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Ukrainian educational and scientific institutions in Czechoslovakia in the first half of the 20th century. and their influence on the development of accounting and control spheres in the union of Ukrainian cooperation: monograph. Lviv: Publisher Marchenko T.V. – 166 p.

ISBN 978-617-8682-20-0

The monograph summarizes the development and functioning of Ukrainian emigrant educational and research institutions in Czechoslovakia during the 1920s–1930s, emphasizing their cooperation with national cooperative organizations and cultural-educational institutions in the Western Ukrainian territories. The study explores the teaching of economic and accounting disciplines in these diaspora educational institutions and analyzes the application of their methodological resources and theoretical contributions within the system of Western Ukrainian cooperative education. It also highlights the role of these academic achievements in shaping practical accounting and control activities across various cooperative enterprises.

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CONTENT

INTRODUCTION

Without their own native hearths of science,
without universities and academies,
it is impossible to keep pace with the
development of knowledge and scholarship
taking place in other countries.
(Patriarch Josyf Slipyj)

The epigraph by Patriarch Josyf Slipyj symbolically emphasizes the inseparable link between the existence of national academic institutions and the preservation of intellectual and cultural identity. For a nation deprived of its own universities and centers of higher learning, the continuity of scientific development becomes fragile, and the ability to contribute to the global progress of knowledge and education is significantly limited.

Distinct nations and peoples within the civilizational space are characterized by the organizational and substantive level of their education and science, as well as by their attitude toward preserving national memory of the past as an essential component of their cultural heritage. When reconstructing the history of the Ukrainian educational and scientific environment of the past, it is necessary to objectively include the achievements of Ukrainian educational and research institutions that, due to certain socio-political circumstances, operated within the territories of other states.

In recent years, because of the heroic resistance of the Ukrainian people to russian aggression, international scholars have shown increased interest in the cultural and ethno-national heritage of Ukrainian lands that were once part of various state entities. A specific task of Ukrainian historiography is to identify and introduce into scientific circulation the facts concerning the activities of educational, scientific, cultural, and other institutions of the Ukrainian diaspora.

Among the scientific and educational emigration centers, a special place belongs to the Ukrainian educational, scholarly, and cultural emigration in Czechoslovakia between the two world wars (1922–1939). In numerous research works and publicistic publications, this phenomenon is presented as a vivid manifestation of Ukrainian culture, education, and science. It is considered that, based on these educational institutions, Ukrainians in emigration made a significant contribution not only to professional education but also to the promotion of Ukrainian culture and traditions. The study of the academic work of Ukrainian diaspora educational and research centers in Poděbrady (Czech Republic) remains relevant today. These institutions trained qualified specialists for the Ukrainian cooperative movement of that time, with a view toward the anticipated development of an independent Ukrainian state.

Research and publications of a historical nature are mostly aimed at providing generalized accounts of the functioning of Ukrainian educational and research institutions beyond the national borders. To a lesser extent, studies focus on a detailed professional analysis and assessment of the scholarly heritage of these academic centers. This is, to some extent, due to objective reasons: the archives of the Ukrainian emigration, because of political circumstances, were dispersed across different countries, making it difficult to reconstruct a complete picture and encompass the vast legacy of the Ukrainian emigration in Czechoslovakia. Therefore, in our opinion, it is more appropriate to concentrate research on specific fields. The present study focuses on the accounting domain of knowledge - in particular, on the teaching of accounting and related economic disciplines in the examined educational institutions.

The monograph provides a summarized account of the activities and functioning of Ukrainian educational and research institutions in the territory of Czechoslovakia during the interwar period, as well as their cooperation with Ukrainian national cultural and educational organizations, primarily in the Western Ukrainian lands. The work maintains the position that the achievements in the fields of accounting and control developed within Ukrainian diaspora educational and research institutions during the studied period served as a bridge connecting European advancements in educational organization within the cooperative education system (schooling) and the development of cooperative accounting practices.

The research is based on the analysis of accounting and control textbooks developed in Ukrainian diaspora educational institutions, with a focus on their use as instructional and methodological resources within the cooperative system of Eastern Galicia. The monograph presents a comprehensive overview (educational landscape) of how economic and accounting disciplines were organized and taught in the examined diaspora educational establishments. It concludes that Ukrainian emigrant academic and educational centers made a significant contribution to the development of accounting knowledge in the Western Ukrainian territories of that time, expanding its conceptual and substantive framework both in alignment with European traditions and practices and based on national distinctiveness. Through analytical evaluation of the examined accounting works, the study identifies and substantiates specific methodological and conceptual provisions that may be applied to improve contemporary accounting practices and the organization of internal control in domestic small business enterprises.

Connection of the work with scientific programs, plans, and topics. The research was carried out in accordance with the research topic of the Department of Accounting and Analysis of Lviv Polytechnic National University "Accounting in Galicia in the 19th – mid-20th centuries: a historical and methodological dimension" (state registration number 0120U102357) and within the framework of the academic internship at Charles University (Prague, Czech Republic, June 16 – 21, 2025), aimed at studying the scientific heritage of Ukrainian educational and research centers in Poděbrady in the field of accounting and control.

Purpose and objectives of the research. The purpose of this monographic study is to conduct a historical-genetic and historical-theoretical analysis of how the experience of organizational and methodological support, developed by the Ukrainian diaspora is educational and research institutions, contributed to the evolution of accounting theory, the practice of cooperative bookkeeping, and professional training during the specified period in the Western Ukrainian territories.

The realization of this goal involves addressing the following objectives:

- to determine the degree of scholarly elaboration and introduction of the studied topic into scientific discourse in order to outline the parameters of its historical and theoretical reconstruction;
- to reveal the historiography of the problem and the socio-economic and political prerequisites for the establishment and activity of Ukrainian educational and scientific institutions on the territory of Czechoslovakia during the interwar period;
- to examine the cooperation between diaspora educational and research institutions and Ukrainian institutional entities of Eastern Galicia, emphasizing their influence on the development of accounting in the cooperative sector (theory, bookkeeping practice, and professional education);
- based on historical-genetic and theoretical analysis, to assess the state and content aspects of the educational and methodological literature of émigré institutions, with an emphasis on their conceptual orientation toward the study of accounting and control;
- to identify effective methodological provisions in the analyzed accounting works and substantiate the possibilities of their adaptation for modern needs.

The concept of the study is based on a combination of several interdisciplinary approaches, taking into account the principles of objectivity, systematization, and diversity of perspectives. The main idea is to present the activities of Ukrainian educational and research institutions abroad as part of the intangible cultural heritage within the defined historical timeframe.

The methodological framework of the research corresponds to its topic, purpose, and objectives. The study applies historical, comparative, and analytical methods to summarize scientific and popular historiographical sources related to the development of accounting and control in Ukrainian émigré educational institutions. The main method used is bibliographic analysis of textbooks and manuals prepared in the diaspora's educational and research institutions. Methods of comparison, analysis, and generalization are also applied, while the civilizational approach is used to explain the influence of educational and methodological activities on the development of cooperative education, accounting, and control in Western Ukrainian territories during the studied period.

According to the JEL Code Classification, the materials of the monograph cover the following categories: M41 – Accounting and B – History of Economic Thought, Methodology, and Heterodox Approaches. Considering the study's purpose – to reveal the interrelation and interdependence between the development of the regional cooperative accounting environment, general economic conditions, and qualified accounting education - the materials presented in the monograph are also related to B15 – Historical; Institutional; Evolutionary and I2 – Education and Research Institutions.

Research methods. The study applies traditional methods of historiographical and comparative analysis, as well as specialized methods specific to the accounting field. The methods of abstraction and worldview pluralism formed the basis of the conceptual analysis, which ensured a reasoned interpretation of research results and conclusions. The proposed research relies primarily on historical facts derived from primary sources, using special historical methods that enable a dialectical understanding of the entire complex of historical processes under study. The historical-genetic and historical-systemic methods were employed to substantiate the nature of the interaction between the diaspora's educational and research institutions, the Audit Union of Ukrainian Cooperation, and the national educational institutions of Eastern Galicia, which operated within the framework of the Polish state formation.

Theoretical framework and information base of the study. The theoretical foundation and information base of the research consist of previously conducted scholarly works on this topic, as well as publicistic materials related to the establishment and functioning of the studied educational institutions, and their interaction with the Western Ukrainian social environment – particularly in the context of accounting organization, control, and cooperative education. Reference and bibliographic literature, along with printed works of Ukrainian institutions in emigration and diaspora memoir publications, were also used.

Literature base of the research. The core sources of the research include textbooks, manuals, lecture courses, and methodological guides (instructional and methodological materials) on bookkeeping and control activities developed in the studied diaspora educational institutions. The research materials are based on archival documents providing factual data on the organization and functioning of these educational institutions. Documents from the Central State Historical Archive of Ukraine in Lviv confirm the close cooperation between Western Ukrainian educational and civic organizations and the educational and scientific institutions that operated in Prague and Poděbrady during the interwar period.

The study also draws on materials from the "Ukrainian Archives from Prague" collection stored in the Central State Archive of Supreme Bodies of Power and Government of Ukraine (TsDAVO) and from the archives of the Ukrainian Free University in Prague (National Museum of the History of Ukraine).

Curricula and syllabi of Ukrainian émigré educational institutions, as well as annotated descriptions of accounting and control-related disciplines in relation to the financial, economic, and social subject blocks, were obtained from the open collections of the National Archives of Prague (Czech Republic, MFA CSR – RDA fund, 1920–1939).

Practical significance of the obtained results. The practical significance of the obtained results lies in the fact that the revealed historical and accounting heritage of Ukrainian émigré educational institutions can be used for the preparation of comprehensive scholarly works on the socio-economic history of Ukraine. The materials, key provisions, and individual results of the research may be applied in higher educational institutions of various levels of accreditation when developing and teaching general and specialized courses (special seminars) in economic history and the history of accounting and control.

Certain proposals formulated in the study may serve as a basis for consideration by the Scientific and Methodological Council of the Ministry of Education and Science of Ukraine in the process of developing educational standards in the field of Business, Administration and Law under the specialty D1 “Accounting and Taxation”, aimed at expanding students’ integral competencies through the inclusion of a historical component in professional and general competences.

The social and ethical orientation of accounting and control presented in the studied textbooks and manuals may be applied in modern developments of non-financial reporting related to socially oriented management (management reports) and sustainability reporting within the framework of the concept of sustainable development.

Finally, it should be noted that the study of Ukrainian educational and research institutions in Prague and Poděbrady still offers a wide field for potential academic exploration. Future research directions may include the multifaceted academic and educational activities of these émigré institutions, their extracurricular initiatives involving faculty and students, aimed at fostering nationally conscious professionals.

Czech-Ukrainian cooperation in education and research, including collaboration between the Ukrainian Academy of Economics, the Ukrainian Technical and Economic Institute, and Western Ukrainian institutions, remains particularly important. Future studies on the social dimension of accounting and control education could notably support the development of socially responsible business practices in Ukraine.

In the monograph, most of the terminological materials related to Ukrainian emigre institutions are presented in accordance with modern Ukrainian orthographic rules. However, in some quotations, the orthographic features characteristic of the émigré linguistic discourse are retained, including interpretations of accounting and financial-economic concepts. The author expresses gratitude to Tereza Hlaňová, Deputy Director of the Institute of East European Studies at Charles University in the Czech Republic, for her consultations and information during the international internship, as well as to the reviewers for their thorough and meaningful analysis of the manuscript and valuable suggestions.

Олеся Лемішовська

Монографія

Українські навчально-наукові заклади в Чехо-Словаччині у першій половині
XX ст. та їх вплив на розвиток бухгалтерської і контрольної сфер в об'єднанні
української кооперації

Формат 60x84/16. Папір офсетний. Друк цифровий.
Гарнітура Times New Roman.
Умовн. друк. арк. 9,65.

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Видавець Марченко Т. В.
Свідоцтво про внесення суб'єкта видавничої справи
до Державного реєстру видавців, виготовлювачів і розповсюджувачів
видавничої продукції: серія ДК № 6784 від 30.05.2019 року,
видане Державним комітетом інформаційної політики,
телебачення та радіомовлення України

Надруковано у друкарні видавця ФОП Марченко Т.