

Memories of the Scientist, the Teacher, the Lecturer, the Pedagogue and the Educator Professor Kosta Dimitrov Pergelov

Hristina Oreshkova*

Faculty of Finance and Accounting, University of National and World Economy, Bulgaria

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Abstract

The article is dedicated to the 100th anniversary of the birth of the prominent Bulgarian scientist economist and accountant Kosta Dimitrov Pergelov. The primary purpose of the article is to reveal the author's deep gratitude and appreciation for the Honourable Professor Kosta Dimitrov Pergelov – Doyen of contemporary Bulgarian accounting science and practice, Doyen of the accounting education and postgraduate studies and qualification in Bulgaria. The article is an expression of the author's admiration and deep esteem for the highly humane and noble work and remarkable scientific creativity and long teaching activity of Professor Kosta Dimitrov Pergelov. Following the author's aim and objectives, the article highlights essential features of the Professor's intellectual and spiritual image, his vivid and fascinating personality, moral and ethical advancement, and erudition. The author reveals the favourable and fruitful influence of Professor Kosta Pergelov as a scientist, academic, pedagogue, and educator for generations of students, young scholars and researchers, and lecturers. The enormous contribution of Professor Kosta Pergelov to the development and rise of contemporary accounting as a science and practice, to the accounting education, and to the establishment and functioning of the postgraduate education and qualification system in Bulgaria is also highlighted and emphasized. The author recreates valuable memories of her long-term collaboration with Professor Kosta Pergelov and relies on the scientific works created by the Professor, which have turned into emblematic milestones of contemporary Bulgarian accounting science, and into a substantial part of its golden fund. The article reveals the author's experience gained throughout the long period of educational and scientific collaboration with Professor Kosta Dimitrov Pergelov in the field of teaching fundamental academic disciplines like the theory of accounting, principles of accounting, fundamentals of accounting, accounting and balance sheet analysis and others. The article is based on personal impressions and thorough research of Professor Kosta Dimitrov Pergelov's scientific works. The close working cooperation allows the author to present the charismatic and fascinating personality of Professor Kosta Dimitrov Pergelov. The article is intended to acquaint current generations of students of finance, accounting, control and analysis, and other present and future economists and accountants, theoreticians, and practitioners, with the enormous scientific contribution of Professor Kosta Pergelov to contemporary accounting science, the accounting practice and the system of accounting education and postgraduate studies and qualification in Bulgaria.

*Address Correspondence:

E-mail: hristina_oreshkova@abv.bg

INTRODUCTION

I remember Professor Kosta Dimitrov Pergelov with tender emotion and feelings of admiration and adoration as well as with a sentiment of nostalgia for irretrievably gone times of a pleiad of honorable personalities, time of ethical values, respectfulness, and morals. Doyens, erudite and dedicated scientists, artists, professors, teachers, pedagogues and educators, social and public figures, and tireless economic activists as my teachers and professors in the field of accounting, analysis and control were, created the spirit and image of those unforgettable times. Amongst my first teachers and professors in the field of teaching and scientific research was the Honoured Professor Kosta Dimitrov Pergelov – Doyen of contemporary accounting science and practice, accounting education, and founder and long-term head of the system of postgraduate studies and qualification in Bulgaria.

My first contact and interaction with Professor Kosta Pergelov were as early as 1992 when I conducted the Professor's academic seminars for the first time. To the present day, I remember with unceasing excitement the early morning, the emotional preparation and the anxious anticipation of the meeting with Professor Kosta Pergelov and the students, and the touching words, with which the Professor introduced me to the student audience at the Faculty of Economics at the Technical University, in Sofia. With this kind gesture, an expression of nobility, virtue, and benevolence, Professor Pergelov left a bright and unforgettable imprint on my mind; a gesture that could only encourage and support a young person, and become a powerful impetus for creative inspiration and professional growth. The time during which I was in association with Professor Kosta Pergelov, for the period of that unique and unforgettable semester, passed as imperceptibly as a moment flows by, I later realized that the following years and decades had flown away just as imperceptibly.

FOR THE SCIENTIST, THE TEACHER, THE LECTURER, THE PEDAGOGUE AND THE EDUCATOR PROFESSOR KOSTA DIMITROV PERGELOV – WITH LOVE AND ADMIRATION

Subsequently, for fifteen years, I was an Assistant Professor to Professor Kosta Dimitrov Pergelov at the University of National and World Economy in Sofia as well as at the Faculty of Economics in the structure of the University of National and World Economy in Vratsa. The Professor read lectures in various academic disciplines in the field of accounting and finance. One of those disciplines was “Accounting and balance sheet analysis” – an extremely necessary, useful, and interesting discipline. As a fundamental one, it was read to many students in various economic specialties, which I taught. In addition to his impressive knowledge, culture, erudition, and enviable insight, Professor Kosta Pergelov was deeply respected for his inspiring dedication to teaching and accounting science, for his discipline and consistency, innate artistry, and sense of humor, modesty, unpretentiousness, and ease in communication with young people. Professor Kosta Pergelov seemed to have inexhaustible energy to teach and communicate with the student audience. The relentless desire and enthusiasm, with which the Professor delivered his lectures, with his inherent emotionality, expressiveness, and great love for accounting, were amazing. Professor Pergelov was genuinely concerned with the special preparation and upbringing of the students, and did his best to provoke their thinking, and arouse their interest and curiosity. Professor Pergelov cared for the future and development of young people. The Professor was compassionate and empathetic toward the students' worries, anxieties, aspirations, and desires. The Professor encouraged and inspired students in their good performances, and guided them with wisdom, responsibility, and a sense of duty. The Professor consistently nurtured patriotism, diligence, and modesty in his students as well as combativeness and perseverance, boldness, and courage since “life and freedom are won only by those who bravely win them every day in struggle” (“He only earns his freedom and his life Who takes them every day by storm”) – Professor Pergelov quoted Johann Wolfgang von Goethe with adoration and reverence. The Professor believed that “conviction is not only the beginning but the crown of all knowledge” and instilled that idea in the students. As a true ancient philosopher, the Professor asserted, “despair is man's greatest enemy”; he persuaded young people to boldly and relentlessly follow their dreams and endeavours because the

Professor knew from his own experience that “Happiness comes to the brave” or “Fortune favours the bold” (“Audaces Fortuna iuvat” – in Latin). He urged students to stand firm in their teaching and life, and recalled the sentence of the ancient Roman writer Publilius Syrus: “We will not hear the truth if we do not name it ourselves”. In his teaching activity, Professor Kosta Pergelov was guided by Pirogov’s idea that “the real subject of education is the preparation of man to be a Man”. The Professor lived with the excitement and aspirations of students and young people – assistants, teachers, and researchers. The great moral support, the knowledge, and the wise life advice, I received from Professor Kosta Pergelov during the years of our cooperation, have become an invaluable gifts to me and I remain deeply grateful and reverent. Professor Pergelov left indelible and unforgettable impressions in my mind and heart, in the minds and hearts of his graduates, his colleagues, supporters, and friends. Among his colleagues, supporters and friends were Professor Doctor of Economic Sciences Ivan Dushanov – my Teacher and Professor, with whom I was in closest association and cooperation in the field of teaching and scientific research in accounting for almost three decades. Thank you, Dear Teachers! Deep bow!

Under the leadership of Professor Kosta Dimitrov Pergelov, dozens of scientists, economists, accountants, researchers, and lecturers grew up and established themselves. It is astonishing that for more than sixty years, without interruption, Professor Kosta Pergelov educated thousands of students. The Professor taught at the University of National and World Economy, prior to that he taught at the Karl Marx Higher Institute of Economics, at the Higher Institute of Economics, and prior to that at the State Higher School of Finance and Administrative Sciences (DVUFAN)¹, its predecessor, which was reorganized and transformed (in 1947) into a Faculty of Economics and Social Sciences at Sofia University. In 1946, the patriarch of the native accounting science, Professor Dr. Dimitar Dobrev, rector of the State Higher School of Financial and Administrative Sciences, invited the young Kosta Pergelov to be his assistant. Undoubtedly, one of the reasons was that Kosta Pergelov completed his higher education as the honorary graduate of the course. In his long and rich teaching and research activity, Professor Kosta Pergelov remained fully committed to science, as well as to his highly humane and noble work and vocation, to his lofty mission, to teach selflessly and educate in spiritual and moral virtue, enlighten young people, and just as dedicated to supporting accountants in practice. Professor Kosta Pergelov is a universally recognized scientist and researcher in Bulgaria and abroad, a captivating lecturer and orator, a favourite teacher of dozens of generations of students, a guardian and inspirer for in-depth study and lasting mastery of the theoretical accounting knowledge primarily, whose high practical value and multifunctional nature Professor Pergelov did not fail to emphasize and justify. Along with many other questions, the Professor never tired of explaining and clarifying the question of the specifics of the evolution of accounting knowledge, which arose empirically and received much later the status of science. At such moments, Professor Pergelov used to refer to Goethe: “Accounting is one of the most wonderful creations of the human spirit and a good master must introduce it into his economy.”²

¹ The University of National and World Economy originates from the Free University of Political and Economic Sciences established by Order No.2155 of July 5th, 1920 by the Minister of National Enlightenment. In 1940 /State Gazette, Issue No.126 of June 7th, 1940/ it was transformed into State Higher Institute/School of Finance and Administrative Sciences, and in 1947 the latter was reorganized and transformed into a Faculty of Economic and Social Studies at the Sofia University. The autonomy of the University was restored under the name Higher Institute of Economics by Decree No.26 /Newspaper “Messages”, Issue No.10 of February 1st, 1952/. In 1953 it was named after Karl Marx by Decree No.89 /Newspaper “Messages”, Issue No.23 of March 20th, 1953/. On April 27th, 1990, the Academic Council decided to reorganize Karl Marx Higher Institute of Economics into a University of National and World Economy. It was officially done by the Decision of the National Assembly for the establishment and transformation of higher educational schools/State Gazette, Issue No.68 of July 7th, 1995/.

² “Whilst I could not think of any man whose spirit was, or needed to be, more enlarged than the spirit of a genuine merchant. What a thing it is to see the order, which prevails throughout his business! By means of this, he can at any time survey the general whole, without needing to perplex himself in the details. What

Not only did the Professor talk about accounting and its evolution, but he also used to write about it with love and virtuosity. “A product of the social development as a material and socio-historical process, accounting has a millennial history and is going through an amazing way of development. Founded in the ancient world, it survived through the epoch of the contemplative attitude towards the world, the observations, sensual perceptions of enlightenment, and intuition; underwent the beneficial influence of the Renaissance which came to replace the authoritarian, normative, and scholastic style of thinking with the free flight of thought; came in contact with the great scientific discoveries at the end of the XIX and the beginning of the XX century, to assume the aspect of a solid theoretical and logical knowledge, based on reason, thinking and cognitive categories inherent in them”, Professor Kosta Pergelov is quoted after Kosta Pergelov’s scientific work “Professor Kosta Pergelov of Accounting, Accounting Science and Education” (2005, pp. 210-226). Led by his cherished goal to educate, teach and instill values efficiently, Professor Kosta Pergelov used to follow unflinchingly Tolstoy’s legacy that everlasting is the knowledge which is acquired with the help of thought, and not memory”, remembering to always remind of the warning of ancient Chinese philosopher Confucius, that knowledge without reasoning is futile, and reasoning without knowledge is harmful”. Professor Kosta Pergelov used to lend considerable attention to the methods of teaching and education, to draw the students’ attention to the necessity of profound acquisition of knowledge, delving into the core, and understanding the essence and meaning, creative consideration, convinced in the veracity of Goethe’s thought: “Matter is seen by everyone, the core of the matter is discovered by the one who deals with it”.

Professor Kosta Pergelov had a unique approach to teaching, spontaneous communication with the students, and mastered to perfection the art of delivering lectures. He used to believe that as a verbal expression of thought “style is the garment of thoughts”. That is why he paid great attention to the means of expression, appreciated the instinct and mastery of selecting them, fought for the preservation of the purity of the mother tongue and its authenticity, and severely criticized and opposed the use of borrowed and artificial words, which invaded the language at the beginning of the ’90s. Most probably because of all this, the Professor’s style, apart from being academic, is lyrical, poetical, and full of pathos – one of a philosopher and aesthete, of a person of high culture with a lot of knowledge and diverse academic interests, long-standing and rich practical and pedagogic experience. Professor Kosta Pergelov’s lectures were an embodiment of wisdom, wit, and humour; they were laden with aphorisms, sententiousness, and life maxims, used in the right place, in support of his main goals and tasks. In a unique manner, the Professor used to share his precious thoughts, ratiocinations, and experience to reveal the theoretical wealth of accounting. Moreover, the Professor created and bequeathed an enormous theoretical wealth of accounting theory and practice to the future generations. With great love for accounting, responsibility, and profound inner conviction, Professor Kosta Pergelov tirelessly encouraged and motivated the students not to spare efforts, not to save time, but perseveringly and profoundly to study and master above all the accounting theory and in his purposefulness made the aphoristic allusion to Aladdin’s cave from Scheherazade’s tales in “1001 Nights”. “Accounting has a modest façade and entrance, but the deeper we go, the more wealth and beauty we find”. Following this credo of his, Professor Kosta Pergelov recalled Leonardo da Vinci’s thought, which he used to lend fundamental significance: “He who is infatuated with practice without theory is like a helmsman of a ship, without a steering wheel and compass. He is never certain of his direction of sailing. Practice always needs to rest on good theory” (2002, p. 24). This became the guiding principle in Pacioli’s³ creative activity and examinations – the Professor enthusiastically

advantages does he derive from the system of bookkeeping by double entry? *It is among the finest inventions of the human mind; every prudent master of a house should introduce it into his economy,*” by Johann Wolfgang von Goethe, available at: <https://www.goodreads.com/quotes/7394776-while-i-could-not-think-of-any-man-whose-spirit> [Last accessed; 15 June 2022].

³ Fra Luca Bartolomeo de Pacioli, sometimes called Paciolo as well as Lucas di Burgo, 1445 – 1517, was an Italian mathematician, educator, and Franciscan friar. Pacioli wrote one of the earliest compendia of

explained – as a result of which after years of profound work and long-lasting observations and contemplations there was born the work of epochal importance for the further development of accounting as systematized knowledge – “Everything about Arithmetic, Geometry, Proportions, and Proportionalities” (*La Summa de arithmetica, geometrica, proportioni et proportionalita* or *La Summa de arithmetica, geometria, proportioni et proportionalita*), Venice, 1494. The work contains a separate chapter – the illustrious “Treatise on Double-Entry Bookkeeping” (*Particularis de Computis et Scripturis*), in which the Venetian accounting system and the brilliant technique of the Venetian merchants of that time were described, known today as double-entry bookkeeping, also known in accounting theory as the method or principle of duality; the method, which has been the core of the accounting methodology for more than five centuries. All this, the historical prerequisites and reasons for the creation, acceptance, and wide distribution in Western Europe and elsewhere, the nature of double-entry procedure and bookkeeping, its enormous, not only informational but also controlling importance, Professor Kosta Pergelov used to explain in a unique and strongly overwhelming way. The Professor profoundly explained, “The restricted possibilities of world science in this period did not allow Pacioli to provide a satisfactory theoretical explanation of the empirically found duality in the entering of business operations in the accounts and accounting books. This becomes a fact in later historical periods... when the objectively existing equality between qualitatively different consumer values and their corresponding qualitatively uniform value was proved; when the value theory was adopted and the duality in its metamorphosis was proved”. The theoretical treatments that the Professor used to clarify with virtuosity and mastership were illustrated and extensively made clear with the help of authentic practical examples with which the Professor was closely connected as early as his youthful student days. Hence, the Professor’s lectures more than once turned into festive events and ended with enthusiastic and vehement standing ovations from the students, among them students from other higher educational institutions. Professor Kosta Pergelov strove to instill in his students reasoning and a critical attitude toward events. He educated in such a way as to suggest to the future specialist the necessity of “constantly enriching his emotional, cognitive, psychological and mental potential and becoming an actively creating and transformative personality” (2005, p. 153). When talking and writing about the set of methods and means, built up in the field of accounting, substantiating its rich scientific content and enormous possibilities, which this set created, including research in other fields of science, Professor Pergelov competently used Einstein’s philosophical maxima: “The mutual relation between science and cognitive theory has a remarkable nature. They are interdependent. The cognitive theory without any contact with science is transformed into an empty scheme. Science without the cognitive theory (so far as it could be conceivable in the first place) becomes primitive and muddled” (2005, p. 213). Professor Pergelov identified and emphasized the heuristic meaning of “the conventional concept that the development of science as a social and historical process depends on the material conditions of life and the subjective creativity of the individuals, forming the aspect of the historical subject”. The fruit of Professor Kosta Pergelov’s long-standing research and creative work are scores of monographs, studies, and scientific articles, dedicated to topical accounting and financial problems, scores of books and textbooks, and many papers, written for specialized national and international scientific conferences, symposiums, and other scientific forums, held in Bulgaria and abroad. The Professor shared the thought of Montesquieu: “The author’s task is not to make the reader read, but rather make him think”. He lent considerable importance to the history of accounting, pursuing Jean-Baptiste Say’s thought that “history is useful not because we read about the past in it, but rather because we can see the future in it.” This is

mathematical knowledge to be reproduced on a printing press. Pacioli popularized the system of double entry for bookkeeping. Pacioli is often known as the father of modern accounting. Pacioli was a close friend of Leonardo da Vinci. “Summarizing the works of his contemporaries, Pacioli made their knowledge available to the broader public. Pacioli’s publications form a monument to Renaissance publishing and provide many facts that might otherwise have been lost to later generations.” Available at: https://www.newworldencyclopedia.org/entry/Luca_Pacioli [Last accessed, June 15, 2022].

probably only one of the reasons why in Professor Pergelov works central place occupies his research on the genesis and theoretical fundamentals of accounting, on the historical past and development of accounting and on the necessity of accounting to be in a fuller harmony with the historically determined needs of society. (See Professor Kosta Pergelov's monographic work "Accounting – a historical product of rich empirical and theoretical knowledge", 2005)⁴. Professor Kosta Pergelov defined the accounting theory as a higher form of concrete knowledge, subjected to the laws of social development, and substantiated its epistemological value with solid argumentation; he substantiated the nature and significance of modern accounting as a doctrine, theory, built upon strictly defined principles: "By using the intellectual intuition, abstraction, and generalization as most general concepts and forms of thinking in it there is reached a synthesis between the subjective and the objective, between the subjective and the categorical. To this contributes the set of methods and means, built-in accounting, which allows for the impressions of immediate observations to be generalized into ratiocinations and definitions, reflecting most thoroughly the nature of the observed object. Thus, accounting established itself as a doctrine, built upon strictly defined principles... In it [accounting] there find application all fundamental functions of the scientific theory – the descriptive, informational, explanatory, systematizing, prognostic" (Kosta Pergelov, "Professor Kosta Pergelov about accounting and accounting science and education", 2005, p. 210 and p. 211).

The honoured Professor Kosta Pergelov created works for the future generations, accounting workers, his alumni, and followers, which have turned into emblematic ones for the modern Bulgarian accounting science, a small part of which are⁵:

- Pergelov, K. D., 1966. Функции на отчетността в промишлените предприятия, Sofia; / Pergelov, K. D., 1966. Funktsii na otchetnostta v promishlenite predpriyatia, Sofia;
- Pergelov, K. D., 1972. Счетоводната отчетност – обективно необходим компонент на икономическата информационна система, Svishtov; / Pergelov, K. D., 1972. Schetovodnata otchetnost – obektivno neobhodim komponent na ikonomicheskata informatsionna sistema, Svishtov;
- Pergelov, K. D., 1974. Към по-точно и научно обосновано определяне на величината и структурата на себестойността, Leipzig; / Pergelov, K. D., 1974. Kam po-tochno i nauchno obosnovano opredelyane na velichinata i strukturata na sebestoinostta, Leipzig;
- Pergelov, K. D., 1975. Към по-точно и научно обосновано определяне на величината и структурата на себестойността, Leipzig; / Pergelov, K. D., 1975. Kam po-tochno i nauchno obosnovano opredelyane na velichinata i strukturata na sebestoinostta, Leipzig;
- Pergelov, K. D., 1976. Към по-точно и научно обосновано определяне на величината и структурата на себестойността, Sofia; / Pergelov, K. D., 1976. Kam po-tochno i nauchno obosnovano opredelyane na velichinata i strukturata na sebestoinostta, Sofia;
- Pergelov, K. D., 1980. Симбиозата Леонардо да Винчи – Лука Пачиоли и счетоводната отчетност, Sofia; / Pergelov, K. D., 1980. Simbiozata Leonardo da Vinci – Luka Pachioli i schetovodnata otchetnost, Sofia;
- Pergelov, K. D., 1993. Счетоводството – основен източник на информация за управление на предприятието, Sofia; / Pergelov, K. D., 1993. Schetovodstvoto – osnoven iztochnik na informatsia za upravlenie na predpriyatieto, Sofia;
- Pergelov, K. D., 1997. За същността и значението на счетоводството като наука, Sofia; / Pergelov, K. D., 1997. Za sashtnostta i znachenieto na schetovodstvoto kato nauka, Sofia;

⁴ Pergelov, K. D. 2005. Счетоводството – исторически продукт на богато емпирично и теоретично знание. First edition. Sofia, Printing: Maksla, Sole Proprietorship. / Pergelov, K. D. 2005. Schetovodstvoto – istoricheski product na bogato empirichno i teoretichno znanie. Parvo izdanie. Sofia, Pechat: ET „Maksla“.

⁵ Professor Kosta Pergelov's scientific research works pointed out here are also included in the bibliography at the end of the article, as their original titles were transliterated in accordance with the Bulgarian act on transliteration in force, as well as the titles of all literary resources in Bulgarian used for the article.

- Pergelov, K. D., 1997. Историческото развитие на счетоводството като теория и практика, Sofia; / Pergelov, K. D., 1997. Istoricheskoto razvitie na schetovodstvoto kao teoria i praktika, Sofia;
- Pergelov, K. D., 1999. Още за същността и значението на теоретичното счетоводно знание: Опит за логико-гносеологическо интерпретиране, Sofia; / Pergelov, K. D., 1999. Oshte za sashtnostta i znachenieto na teoretichno schetovodno znanie: Opit za logiko-gnoseologichesko interpretirane, Sofia;
- Pergelov, K. D., 2001. Икономически, социални и културни влияния върху счетоводното знание, Sofia; / Pergelov, K. D., 2001. Ikonomicheski, sotsialni i kulturni vliyania varhu schetovodno znanie, Sofia;
- Pergelov, K. D., 2001. Счетоводството – информационна система на бъдещето, Sofia; / Pergelov, K. D., 2001. Schetovodstvoto – informatsionna sistema na badeshteto, Sofia;
- Pergelov, K. D., 2002. Счетоводство и анализ на баланса на предприятието, Sofia; / Pergelov, K. D., 2002. Schetovodstvo i analiz na balansa na predpriyatieto, Sofia;
- Pergelov, K. D., 2004. Към по-всестранно и задълбочено проучване и ползване на голямото теоретично богатство на счетоводството, Sofia; / Pergelov, K. D., 2004. Kam po-vsestranno i zadalbocheno prouchvane i polzvanе na golyamoto teoretichno bogatstvo na schetovodstvoto, Sofia;
- Pergelov, K. D., 2005. Счетоводството – исторически продукт на богато емпирично и теоретично знание, Sofia; / Pergelov, K. D., 2005. Schetovodstvoto – istoricheski produkt na bogato empirichno i teoretichno znanie, Sofia;
- Pergelov, K. D., 2006. Счетоводството – исторически продукт на богато емпирично и теоретично знание, Sofia; / Pergelov, K. D., 2006. Schetovodstvoto – istoricheski produkt na bogato empirichno i teoretichno znanie, Sofia;
- Pergelov, K. D., 2005. Професор Коста Пергелов за счетоводството и счетоводната наука и образование, Sofia; / Pergelov, K. D., (2005). Profesor Kosta Pergelov za schetovodstvoto i schetovodnata nauka i obrazovanie, Sofia;
- Pergelov, K. D., 2006. Да не се пренебрегва теоретичното богатство на счетоводната наука, Sofia; / Pergelov, K. D., 2006. Da ne se prenebregva teoretichno bogatstvo na schetovodnata nauka, Sofia;
- Pergelov, K. D., 2006. Към по-всестранно и задълбочено изучаване и прилагане на теорията на счетоводството, Sofia; / Pergelov, K. D., 2006. Kam po-vsestranno i zadalbocheno izuchavane i prilagane na teoriyata na schetovodstvoto, Sofia; and dozens of other scientific works.

With his wide and profound economic and specifically financial and accounting knowledge and expertise, Professor Kosta Pergelov bequeathed scientific works, which are part of the golden fund of Bulgarian, accounting science. The Professor used to say, “The words fly away, and the written remains.” In his monographic work “Accounting – a historical product of rich empirical and theoretical content” Professor Pergelov shares his thoughts and ratiocinations, which, as the Professor frankly writes in the epilogue of his work, “are not sentimental effusions of a grieving intellectual. Even less so they are meant to pursue the realization of some moralizing function”. The thoughts and ratiocinations, shared by the Professor, are a natural consequence of his strife “to activate the process of self-knowledge in this field”. “They are subjected to our desire – the Professor candidly says – to draw the attention of specialists and developing cadres in the field of accounting to the need to realize unrealized and so far unfulfilled things; to challenge the conscience and set in motion the thinking of the numerous army of accounting specialists in this country and to call upon them to a more responsible attitude to the edifying historical past of accounting and its rich scientific treasury” (Professor Kosta Pergelov, 2005, p. 156).

Professor Kosta Pergelov has an enormous contribution to the establishment of the system of postgraduate studies and the qualifications of the economists in Bulgaria and is one of the founders and long-standing head of this system. During the years of his working and professional path, Professor Kosta Pergelov actively participated in the economic practice as executor, head, auditor, and consultant.

CONCLUSION

With his life, creativity, work, and mission, dedicated to the accounting science and education, with his purposefulness and creative support for the accounting specialists in the economic practice, Professor Kosta Dimitrov Pergelov was and remains a bright example and role model to inspire generations of students and alumni, scientists, creative workers, research specialists, teachers, and economists.

Professor Kosta Pergelov was endowed with exceptional patriotism, diligence, and philanthropy, with an inexhaustible studiousness, and a strong sense of justice and duty. The Professor most probably had inherited these traits from his parents and predecessors – people who survived the sufferings and pain of the exiles, banished from their native places in Eastern Thrace. Professor Kosta Pergelov was a patron and champion for the preservation of the Bulgarian cultural originality, the intransient values, and folk traditions, instilled in people moral and spiritual virtues, carried a restless and renaissance spirit of an inspirer, and a big and noble human heart.

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