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Goldberg: More on the question of whether accounting antedated writing
**MORE ON THE QUESTION OF WHETHER
ACCOUNTING ANTEDATED WRITING**

by
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Among the many interesting items that appear in *The Accounting Historians Notebook*, the question in the Spring issue, "Did Accounting Antedate Writing?" was of particular interest to me.

This question has been asked before, and answered in a virtual affirmative. The eminent archaeologist, the late Professor V. Gordon Childe, in his popular work "What Happened in History" (Pelican Books 1942) wrote as follows in relation to the invention of writing in ancient Sumer (p. 92):

"... perpetual corporations of priests found themselves charged with the heavy task of administering the unprecedented accumulations of wealth belonging to the Sumerian deities. The administration by such corporations of the temples' revenues on behalf of a divine master required the keeping of accurate records of all receipts and expenditures; a god's servants must be able to give account of their stewardship. The record must be intelligible not only to the official who made it, but to his successor and all the partners in the joint undertaking. No private system of reminders like the knot in the handkerchief was any use. The head of the brewery must note down what quantities of barley he received and how much beer and of what

strength he delivered and note it in symbols that not only reminded him of something, i.e., meant something to him, but meant the same thing to his successor, to the controller of the granaries and to other colleagues."

"The invention of a system of writing was just the agreement on the meanings to be attached to the symbols by the society using them for the common ends."

It is also worth noting that the philosopher, Alfred North Whitehead, is recorded as saying (Dialogues of Alfred North Whitehead, Mentor Books, 1959, p. 126): "... for a long time after writing had been invented it was little more than a keeping of accounts; a business of kings and bankers, promulgating orders and computing moneys."

Perhaps I might be forgiven for mentioning that I did attempt to introduce accountants to these sources some fifteen years ago in my "An Inquiry into The Nature of Accounting" (AAA Monograph No. 7, 1965, pp. 131 ff.), and perhaps some other readers may wish to ascertain whether the views advanced by these two eminent scholars (from different fields) would now represent a generally accepted attitude among present-day archaeologists and prehistorians.

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