

# Accounting Historians Notebook

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## Did accounting antedate writing?

Academy of Accounting Historians

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Dr. Newlove left the Y.M.C.A. School around 1923 to join the Consolidated Returns Division of the Internal Revenue Service. It was there that he accumulated materials and experience for his later textbooks on consolidated financial statements. In 1928, he joined the faculty at the University of Texas and remained there until his retirement in 1967. And what happened to the Washington School of Accountancy? It gradually faded away into oblivion.

### Working Papers Continued

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A recent article in the *Texas Times*, a publication of the University of Texas system, discussed the research of Denise Schmandt-Besserat, a professor of Middle Eastern studies at UT-Austin.

Her studies in 1977 of small clay geometric tokens contained in clay envelopes with similar markings on the outside pushed the roots of writing back to 8500 B.C. Ms. Schmandt-Besserat concluded that the tokens were used for household and business record keeping.

Seven types of tokens were used, including spheres, discs, cones, biconoids, ovoids, cylinders and triangles. She noted that cones, spheres, and triangles were units to measure capacity of grains, barley in particular. She stated that the units were not fully standardized and volume varied from place to place. Various systems were used to measure animals, barley, land and so forth. Repetition of the sign signified quantity.

Ms. Schmandt-Besserat's latest research has been a study of 183 impressed tablets found at sites in Syria, Iraq, and Iran. These tablets came from ancient Sumer during the period from 3500-3100 B.C. These records mark a turning point in civilization where the temple became the center of political and economic power over the masses. Gods were perceived to be humanlike, and production was dictated by religious administrators to satisfy the needs of the gods. These gifts to the gods were stored in special rooms in the temples and later evolved into taxes.

Ms. Schmandt-Besserat concluded that Sumer may be credited with the invention of writing. Although Ms. Schmandt-Besserat is primarily interested in the development of writing, it appears as if there is great potential in these materials for accounting historians. For example, if these tokens do represent the origins of writing, the natural conclusion is that the need for accounting records led to the development of writing. Perhaps some of our Texas members should get in contact with Ms. Schmandt-Besserat.