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THE ORIGINS OF ACCOUNTING AND WRITING

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A definitive answer to Louis Goldberg's question "Did accounting antedate writing?" must depend on conclusive definitions of what is meant by both accounting and writing. It is doubtful whether universally acceptable definitions of either will ever be established. Thus, the question may be as unanswered as it is interesting!

Littleton¹ of course, listed the art of writing as one of his preconditions for the emergence of "systematic bookkeeping" which neatly disposes the question, which came first! Kenneth Most, seems prepared to accept the use of tokens in counting and identifying different commodities (from which their use in trade and as evidence of ownership may be inferred) as a form of accounting. Are there differences between counting and accounting and, if so, what are they?

The evolution of man from his ape-like ancestors corresponds with the Pleistocene phase of geological history which started about 2,000,000 years ago and ended 12,000 to 20,000 years ago. This is a vast period compared to the few thousand years of written history. Our knowledge of man's evolution, although growing, is therefore still very fragmentary. Archaeologists have been particularly interested in the evolution of the first farming communities at the beginning of the Neolithic period about 10,000 B.C. and Kathleen Kenyon, excavating at Jerico in Jordan between 1952 and 1958 found evidence of a settled hunting and food gathering community, a conspicuous feature of which was a stone built shrine or sanctuary, in about 9,000 B.C. This settlement was succeeded by the development of a town covering 10 acres defended by a massive stone wall in which there was evidence of organized agriculture and wide-spread trade in commodities like obsidian. This site has radio carbon dates between 8350 and 6770 B.C. Diana Kirkbride excavated a site, soon afterwards, at Beidha (near Petra) which, about 7000 B.C., had developed specialized trades including clearly identifiable baker's and butcher's shops. A famous site in Anatolia Cabal Huyuk gives evidence of 800 to 900 years of occupation and considerable invention and technological progress from about 6500 B.C. A brick built town covering 15 acres used wood basketwork and pottery vessels, woven fabrics, flint and obsidian weapons and there are

even signs of an irrigation system. There seems to be a strong likelihood that some form of systematic record keeping might have existed in these communities even if there is little or no evidence for this.

The use of cylinder seals is often quoted in discussions of the origins of accounting, and these devices were invented about the same time as pictographic writing developed. Cylinder seals are finely carved from stones which were unobtainable in Mesopotamia and are themselves evidence of trade. They were used to establish ownership and record agreements when impressed on clay tablets or jar stoppers. Cylinder seals first appear about 3,000 B.C at Uruk but both the seals and the first pictographic scripts show a high degree of competence which may well indicate a previous history of development. An interesting account of these developments and the work of the archaeologists involved is given by Seton Lloyd.²

Mesopotamia was civilized for 1,000 years before writing began to develop. This period, the Al'Ubain period ended about 3,400 B.C. Although there was no system of writing during this period, the foundations were being laid in the form of decorations on pottery in which animal motifs gradually became more stylised.

Contenau³ takes the example of a frieze of water birds in which the feet are left out and the necks extended so that they resemble quavers on a line in modern musical notation. Then, the body is discarded, leaving only the beak and neck, like the pot hook (which Victorians used in writing practice). Thus, a formal symbol represents a concept. If repeated, it may also represent a quantity. In the period 3,400 - 3,200 these symbols began to be used as a means of record keeping and, indeed, Cantenau asserts that "in its earliest phase the script is nothing but an accounting device" in which the different objects and the number of each is represented. At this period there is evidence for at least 891 different signs but over the next several hundred years, this number was drastically reduced until, eventually, about 300 remained. This is still a large number, of course.

Some, but not all, of the signs in protoliterate script can be traced into their form in the

developed cuneiform. These include animals, words connected with fishing, hunting and commerce, and words related to pottery techniques, including the wheel. The development into cuneiform was influenced by the technology used, the clay tablets with a reed "pen". Examples can be seen in the British Museum.

Semitic languages, such as Arabic, are normally written from right to left but, interestingly enough two Semitic languages are written from left to right, Ethiopian and Akkadian. From writing left to right it is easy to imagine the scribes reading that way, too.

The next technical problem with claywriting using a hard reed as a stylus is the difficulty of tracing clear outlines for pictograms. Gradually, the scribes began to jab the wet clay with the reed and so developed the linear and cuneiform scripts. As Brian Harrison pointed out in his note, the Ancient Mesopotamians did reduce their writing system to the syllabic level but they never simplified it down to single characters so that it remained a complicated system, knowledge of which was confined to a privileged group. One consequence of this was that the Ancient Mesopotamians seem to have identified memory with intelligence and Ashurbanipal is praised as having "great ears"—meaning a good memory and great intelligence.

From the start, the Ancient Mesopotamians were "obsessive bookkeepers"⁴ and the evidence certainly suggests that accounting preceded writing. Indeed, the need for accounting may well have been a strong influence in the development. "Did accounting give rise to the invention of writing?" may be another question worthy of consideration, although the answer may be that trade gave rise to both.

A final point. The influence of those ancient scribes is still with us, although not always recognized. The invention of writing helps preserve the wisdom of the past (and its folly too, perhaps). Two examples in religious tradition exemplify this. Abraham, of course, came out of UR in Ancient Mesopotamia and according to Speiser⁵ the orthodox Jew still uses today a Sumerian word when he speaks of divorce. A second example is that the Mesopotamians represented the unchanging aspect of the cosmic order with a word *kittum* which still survives as Amen.

FOOTNOTES

- ¹Littleton, A.C., *Accounting Evolution to 1900*, A.I.P.C., 1933.
- ²Lloyd, Seton, *The Archaeology of Mesopotamia*, Thames and Hudson, 1978.
- ³Contenau, G., *Everyday Life in Babylon and Assyria*, Edward Arnold, 1954.
- ⁴Jones, Tom B., "Bookkeeping in Ancient Sumer," *Archaeology* 9 (1956).
- ⁵Speiser, E.A., "Cuneiform Law and the History of Civilization," *American Philosophical Society Proceedings*, Vol. 107, No. 6, (1963).

OPEN CALL FOR HISTORY RESEARCH PAPERS

The 1982 Annual Meeting of the American Accounting Association will be held in San Diego beginning August 16th. Individuals who wish to submit papers on subjects relating to accounting history should note the following information. Session topics will attempt to reflect the following classes of research:

- 1) State of the Art in Accounting History
- 2) Current "cutting edge" research
- 3) Applied Research.

Examples of some general topics would include: Biography, History of Thought, History of Institutions, Data Base Investigations, Methodology Issues.

Submit your abstract, not to exceed 3 pages, identifying the class of historical research to:

Professor Gary Sundem
Department of Accounting
Graduate School of
Business Administration
Seattle, Washington 98195

Submissions should be made by February 15, 1982.

Early submissions are encouraged. Decisions will be made no later than April 10, 1982. Only abstracts of the papers will be published in the proceedings.

Every author is required to have at least 30 copies of the paper available at the session. Presentation at the session *does not* preclude eligibility for publication in the *Accounting Review*.