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# ACCOUNTING 101 FOUR THOUSAND YEARS AGO

by  
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We accounting teachers have been around a long time. We often hear that the first formal college accounting courses in this country were taught around the turn of this century, usually in departments of economics. We've read about the authors in the 1700's and 1800's who wrote several impressive texts that explained all the mysteries of that exact science called bookkeeping. We have read the classic by the master teacher himself, Luca Pacioli, who in 1494 wrote the first pages on double-entry record-keeping, marvelously creating for himself a whole new profession to teach.

Many accounting teachers may be surprised to learn, however, that the roots of our profession go back much farther than that—at least to the training of young scribes in Mesopotamia over 4,000 years ago when Abraham was alive and the great king Hammurabi ruled the land.

The scribal profession was one of the most important and respected occupations in the Mesopotamian Valley between the Tigris and Euphrates Rivers, where the Sumerian, Babylonia and Assyrian civilizations flourished from at least as far back as 4,500 B.C. to approximately 500 B.C. On the present-day map, this troubled area falls mostly within the boundaries of Iraq, with small peripheral areas in Syria and Iran.

Scribes were the “accountants” of those early civilizations. They did record-keeping, not bookkeeping or accounting, but they were the very roots of our profession and (here's where we accounting teachers come in) they were taught

their profession at a very early age. Commercial records were kept on clay tablets and there was a continual need to train young scribes who could keep these commercial records.

Evidently both rich and poor people wanted their sons to learn how to be a scribe. Now parents want their children to become doctors, but then it was scribes. Actually, there is evidence that some women scribes existed, but they had a harder time of it.<sup>1</sup> In those pre-NOW days, girls could not attend scribal schools—only boys could go to “college” for this education. How times have changed!

In Mesopotamia, however, if a boy showed signs of intelligence, when he was around six or eight years old, he was sent to a school that was usually associated with the temple. Here he learned reading, writing, arithmetic, law and moral precepts, etc. Apparently, special emphasis was placed on learning commercial terms and phrases. In fact, in Latin and many other languages the standard phrase for parsing is *amo*, (I love), but in Mesopotamia, the aspiring young scribe parsed with “I count.” When he could write well, the youth was placed in the charge of some official in whose office he assisted by spending entire months copying letters, circulars, legal documents and accounts, many of which he did not at first understand. Gradually, though, he learned the duties and responsibilities of the scribe's life and he was ready to take his place in that exacting profession.

Will Durant's somewhat amusing description of the Egyptian scribe reminds

one of the Mesopotamian counterpart: long, from sunrise to sunset, the copying

and memorizing work was laborious, the only break was a short recess when students ate their lunch, sometimes consisting only of a couple of rolls, and always at their elbows was the strict taskmaster with a sharp eye for imperfection. Even today's freshmen have it easy in comparison.

Archeologists have uncovered many tablets that provide evidence of those early school days. In order to illustrate Accounting 101, four thousand years ago, portions of one tablet (translated by Samuel Kramer) are excerpted below. This clay tablet composition, written by a young boy, is dated around 2,000 B.C.

Schoolboy, where did you go from earliest days?

I went to school.

What did you do in school?

I read my tablet, ate my lunch, prepared my tablet, wrote it, finished it. Upon the school's dismissal, I went home, entered the house; (there) was my father sitting.

I spoke to my father of my hand copies, then read the tablet to him, (and) my father was pleased.

Truly I found favor with my father.

I want to go to sleep, wake me early in the morning.

I must not be late, (or) my teacher will cane me.

Even at home, he was worried about that cane.

I faced my mother, and said to her: "Give me lunch.

I want to go to school."

My mother gave me two "rolls"; I left her; I went to school.

In the tablet-house, the monitor said to me: "Why are you late?"

I was afraid; my heart beat fast.

Some things don't change. I remember a good number of accounting tests that caused my heart to beat fast thirty years ago. At least one, my three-hour oral preliminary doctoral examination, brought pure fear (or even terror!) into my

Every visitor of the Louvre has seen the statue of the Egyptian scribe, squatting on his haunches, almost completely nude, dressed with a pen behind the ear as a reserve for the one he holds in his hand. He keeps record of work done and goods paid, of prices and costs, of profits and loss; he counts the cattle as they move to the slaughter, or corn as it is measured out in sale: he draws up contracts and wills, and makes out his master's income tax; verily, there is nothing new under the sun. He is sedulously attentive and mechanically industrious; he has just enough intelligence not to be dangerous.<sup>2</sup>

However intelligent the young Mesopotamian aspirant was, he had to go to scribal school which lasted for many years, "from childhood to maturity" according to one tablet.<sup>3</sup> He would be a member of a class of perhaps ten or twelve students, who would sit at benches, much like the old one-room schoolhouse. After a couple years of learning how to write and copy cuneiform, the young boy might qualify as a *dubsar tur*, a junior scribe, who would serve as a sort of student assistant teaching the new young "freshmen" their exercises. These junior scribes would make corrections, subject to the review of the scribe, a sort of headmaster, and they'd maintain discipline, flogging when necessary.

Actually, discipline was very strict. Many tablets refer to caning, a flogging-type punishment frequently earned by a copying mistake or by simply not paying attention. On some tablets there are references to having to write certain lines 50 or 100 times as a form of punishment (how well I remember this trick from my elementary school days!) but usually the offending student in Mesopotamia was given a good whap with a stick, a punishment apparently meted out by both junior scribes and the scribe himself with considerable enthusiasm.<sup>4</sup>

Life was hard for the "accounting" student in those days. Classes lasted all day

young life. I feel for this Sumerian lad.

I entered before my teacher; took (my) place.  
My "school-father" read my tablet to me,  
(said) "The . . . is cut off," caned me.

The teacher in supervising the school duties  
looked into house and street in order to  
pounce upon someone (said)  
"Your . . . is not . . .," caned me.

My "school-father" brought me my tablet.  
Who was in charge of the courtyard said:  
"Write."

I took my tablet.  
I write my tablet.

Its unexamined part my . . . does not know.  
Who was in charge . . . (said) "Why when I  
was not here did you talk?" caned me.  
. . . "Why when I was not here did you go  
out?" caned me.

. . . "Why when I was not here did you take  
the . . .?" caned me.

Who was in charge of the Sumerian (said):  
"You spoke . . ." caned me.

So far, on just one short tablet, that's seven  
canings for this luckless, wretched young  
fellow. Truly life in Accounting 101 was  
tough then. Students in our classes now  
don't realize how gentle we professors are.

I neglected the scribal art . . .

To that which the schoolboy said, his father  
gave heed.

The teacher was brought from school.

The boy wasn't doing well at school. The  
father asked the teacher to come to his  
home for, as we shall soon see, a little bit  
of good old-fashioned apple-polishing.

Having entered the house, (the teacher) was  
seated in the seat of honor.

The schoolboy took the . . . sat down before  
him.

Whatever he had learned of the scribal art  
he unfolded to his father.

His father, with joyful heart says joyfully to  
his "school-father,"

You open the hand of my young one;  
you make of him an expert.

The boy, perhaps fearing for his life, rose  
to the occasion, and performed remark-  
ably well, delighting (and perhaps sur-  
prising) his father, who then continued his  
happy reaction.

Show him all the fine points of the scribal art.

You have shown him all the more obvious  
details of the table-craft, of counting and  
accounting.

The father was *quite* pleased with what his  
son had learned. He continued.

Pour out for him (the teacher) . . . like good  
wine;  
make flow the good oil.

He dressed him in a (new) garment, gave him  
a gift, put a band about his hand.

The father was *very* pleased with what his  
son had learned. He gave the teacher food  
and wine, new clothes and a ring!

The teacher with joyful heart gave speech  
to him:

Young man, because you did not neglect  
my word,

may you reach the pinnacle of the scribal art.

Because you gave me that which you were by  
no means obliged (to give), you presented  
me with a gift over, and above my  
earnings, have shown me great honor,  
may Nidaba, the queen of the  
guardian deities, . . . take all evil  
from your hand copies.<sup>9</sup>

The teacher was overjoyed with the gifts  
and he pronounced a blessing on the boy's  
head, a rather appropriate one even for  
Accounting 101 students today—may all  
evil be taken from your worksheets! At  
first, it seems that the teacher was on the  
take. After beating the kid, the rascal  
wasn't above taking all sorts of gifts to look  
favorably upon the lad. Actually, teachers  
then, as now, were underpaid (some things  
don't change!) and this sort of Eastern  
"baksheesh" was quite common and cul-  
turally acceptable in that civilization.  
Happily, some things, such as ethics, *do*  
change over the years. I've been teaching  
college for over 25 years now and I have  
not yet had an opportunity to refuse a gift  
of even an apple for the teacher, much less  
food, wine, new clothes and a ring!

This little clay tablet is a delightful  
insight into the very roots of accounting  
education. The generations come and go,  
so the basic need to educate is unchang-  
ing. This schoolday composition written

by a Sumerian boy four thousand years ago is disconcerting and humbling at first, but then it's uplifting. Our mission, tested by time, is truly a noble one. What a privilege it is to teach. May we always love our work and may our efforts be viewed kindly by that future writer in the year 6,000 A.D. when he writes about Accounting 101 ages and ages ago—circa 1986 A.D.

#### FOOTNOTES

1. Sir Leonard Woolley, "A Schoolboy in Sumer," *UNESCO Courier*, (June, 1963), p. 14. See Also E. A. Wallis Budge, *Babylonian Life and History*, (London: The Religious Tract Society, 1925), pp. 163, 198.
2. Will Durant, *The Story of Civilization, Part I, Our Oriental Heritage*, (New York: Simon and Schuster, 1935), p. 161.
3. Woolley, *loc. cit.*
4. *Ibid.*, p. 15.
5. Samuel Noah Kramer, *Schooldays: A Sumerian Composition Relating to the Education of a Scribe*, (Philadelphia: The University Museum, 1949), pp. 9-11.

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## TOURNAMENT OF ROSES PARADE

On January 1, 1987, the American Institute of Certified Public Accountants will celebrate the profession's centennial year in the United States by participating in the 98th Tournament of Roses Parade in Pasadena, California. The AICPA's involvement in the parade, which has an international television audience of 125 million viewers, will serve to recognize the kickoff of the accounting profession's 100th anniversary in the United States.

The theme for the 1987 Tournament of Roses Parade is "A World of Wonders." All participants must keep the theme of their individual floats international in scope. This theme is particularly appropriate for the AICPA since accounting is the international language of business.

The AICPA float, "New World Discovery" will highlight the international roots of the accounting profession with a beautiful and dramatic look at the French pioneers Marquette and Joliet as they explored the Louisiana Territory. The French theme was selected because it was in 1887 that another Frenchman, Leon Bolle, invented the first true calculator to automate multiplication. The 1987 AICPA Rose Parade float will be a gorgeous tribute to the contribution of France to America's heritage.