Taxes in the dust

Vijay Joshi
TAXES IN THE DUST

An article in the Athens Daily News, Athens, Georgia, December 16, 1998, by Vijay Joshi, Associated Press, reports regarding clay tablets unearthed in the tomb of King Scorpion I in Southern Egypt. Since 1985, Gunter Dreyer, head of the German Archaeological Institute and his team have recovered approximately 300 pieces of written materials on clay tablets which are not much larger than a postage stamp and clay jars and vases which have ink impressions. This discovery is believed to be very important in the search for the origins of the written word. Although symbols were used, it is considered true writing because each symbol represents a consonant and makes up syllables. Not only do these items perhaps represent the earliest known human writing, they mostly deal with taxes.

Dreyer indicates that these Egyptian writings represent the first evidence that hieroglyphics used in the later Pharaonic Dynasties developed gradually. The tablets were written between 3300 and 3200 B.C., and two-thirds record linen and oil deliveries to King Scorpion I in the form of tithes, which is a polite way of describing taxes. The records also include short notes, numbers, and lists of names of kings and institutions. Dreyer said that such writing resulted from economic necessity rather than creative efforts of individuals. As kings expanded areas of control, records of taxes, which were paid in commodities, became a necessity.

HISTORY IN PRINT

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Accounting, Business and Financial History, Vol. 8, No. 1 (1998), (Selected Items):

Accounting, Business and Financial History, Vol. 8, No. 2 (1998), (Selected Items):
Tyson, Thomas N. “Mercantilism, management accounting or managerialism?