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.

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HISTORY IN PRINT

An increasing amount of research in accounting history is being published throughout the world in various books and periodicals other than those published by the Academy. The editors of The Notebook provide this section to identify accounting history research that may be of interest and use by members of the Academy. We encourage you, the readers of The Notebook, to advise us of many such publications in an effort to provide the broadest coverage and recognition of accounting history research.

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?

Accounting, Business and Financial History, Vol. 8, No. 3 (1998), (Selected Items):

Accounting History, Vol. 3, No. 2 (1998), (Selected Items):
Pitts, Marianne V. “Did Dividends Dictate Depreciation in British Coal Companies 1864-1914?” pp. 37-68.


NOMINATIONS...continued from page 10

data should be sent to:
Professor Lee Parker
Chair—Hourglass Award Panel
School of Commerce
The University of Adelaide
Adelaide
South Australia 5005

Closing date for nominations reaching Professor parker is July 30, 1999.

Membership Directory—A Reminder

The Academy’s Membership Directory has been placed on the Web as part of the Academy’s Home Page. As a result, the Academy will not mail out the printed copy of the Membership Directory as in previous years unless such a copy is specifically requested. The web address is http://weatherhead.cwru.edu/Accounting. For those without Internet access, a limited number of printed Membership Directories will be available upon request. If you need a printed copy of the Membership Directory, please contact Kathy Rice, Administrative Coordinator, The Academy of Accounting Historians, Culverhouse School of Accountancy, The University of Alabama, Box 870220, Tuscaloosa, Alabama, 35487-0220.