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Source: *The Accounting Review*, Apr., 1963, Vol. 38, No. 2 (Apr., 1963), pp. 371-376

Published by: American Accounting Association

Stable URL: <https://www.jstor.org/stable/242928>

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# COMMERCIAL RECORD-KEEPING IN ANCIENT MESOPOTAMIA

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**I**N THE Mesopotamian Valley, between the Tigris and the Euphrates Rivers, the Assyrian, Chaldaean-Babylonian, and Sumerian civilizations flourished from at least as far back as 4500 B.C. to approximately 500 B.C. On the present-day map, the Mesopotamian Valley falls mostly within the boundaries of Iraq, with small peripheral areas in Syria and Iran. The geographical area was small, but the historical impact made by these countries was most extraordinary.

The Tigris-Euphrates River Valley was an extremely fertile area due to periodic floodings, and, just as in Nile-enriched Egypt, the farmers had bountiful harvests every year—sometimes three or four overflowing harvests per year. In the cities there were many businesses, such as brick-making, barbering, weaving, carpentry, and banking. The products of both the farms and the businesses were traded back and forth within the empires, and much was traded with civilizations quite some distance away. In fact, the language used by the Babylonians became the language of the immediate commercial and political world, and Babylon became the center of the oriental commercial network. In addition to this type of commercial activity, the religious temples owned and accounted for land, buildings, and herds; they sent representatives to distant cities on temple business; and they were the recipients of sacrifices, taxes, and services.

It would be preposterous to suppose that this extensive scale of trading operations and temple activities could have been carried on without a rather elaborate accompanying record-keeping system. However, students of accounting history have

been somewhat engrossed with post-Pacilian developments and have almost completely neglected this period of accounting history. Probably the reason for this lack of interest is the general belief that surely the embryonic records used by those ancient people four to six thousand years ago have all been lost or destroyed, so any attempt to reconstruct the accounting system then existing would be rather useless. By referring to archeological texts and journals, however, one soon discovers that archeologists have recovered and translated thousands of these ancient records which are in the form of clay tablets of all shapes and sizes and are of widely varying subject content. It is possible to find, for example, four-thousand-year-old tablets of receipts, disbursements, inventories, loans, purchases, sales, leases, partnership formations and dissolutions, guarantees, etc. Although these records do not much resemble modern accounting records, they *are* commercial records and they constitute adequate evidence that commercial record-keeping enjoyed its infancy in these civilizations.

The purpose of this article is to present a much abbreviated summary of the types of records kept by the ancient Mesopotamian people. This purpose will be accomplished by the presentation of appropriate tablet translations. Admittedly, much faith has been placed in the translating skill of archeological experts, but the writer has painstakingly compared hundreds of translations and only the typical, semi-standard ones are presented here.

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The ancient Mesopotamian record-keeping system was a very simple system based mostly upon receipts, expenditures, listings, and contracts. Receipts tablets had to be prepared whenever any money or goods were received in the temple, in the palace, or in private businesses, even if it meant going to the expense of calling in a public scribe to record a single, small transaction. Internal movements and inventories of these items had to be duly recorded, as did the final use or expenditure. All obligations had to be recorded in clay and witnessed. Simple tablet records had to be made of work done and of payments made to employees. Commercial contracts recorded partnership formation and dissolution, rents, sales, and even marriages, which were commercial purchases by nature and illegal if not correctly recorded. The all-inclusiveness of the simple system was amazing—very few commercial transactions or commodity movements of any kind went unrecorded.

A functional approach, rather than a chronological approach, is necessary in the analysis of the records kept by Mesopotamians, because there were almost no significant changes in these records between the years 4000 B. C. and 538 B. C., the date that the second Babylonian empire fell to the Persians. The word "silver" was used more as this metal became more important in the exchange process, the passage of years saw more particulars entered on the records, the totals were less frequently incorrect, information known to everyone was not written down as often, and the dating system became more precise and accurate, but, other than these relatively unimportant changes, the records remained quite unchanged. Most of the development occurred in the Pre-Sargonic Period, and after that the Mesopotamian economy changed so little that no improvements in the record-keeping function were really required.<sup>1</sup> There-

fore, the following illustrative tablet translations are not dated, but they all fall within the period 4000 B. C. to 538 B. C.

Probably the most numerous type of commercial record prepared by the Mesopotamians was the receipts tablet. Literally thousands of these tablets have been found by archeologists. A record of this nature was prepared upon the receipt of practically anything—from a barge full of grain to a dead fowl. The latter item is not an exaggeration, as several tablets have been found recording the receipt of dead animals, and these tablets are one of the best indications available of the completeness and the meticulousity with which the record-keeping function was performed. The following translation of a receipts table shows the standard form then in use.

1 goat with wool  
 1 suckling kid with wool  
 1 suckling she-kid (of) Magan  
 slaughtered;  
 (on the) eighth day  
 from Axuni  
 Urningar  
 has received.  
 (In the) month (of the) festival (of) Anna  
 (in the) year (when) Urbilum  
 was laid waste.<sup>2</sup>

This very typical translation shows the standard receipts tablet form, which was: (1) the amount and the kind of money, goods, etc. received; (2) the name of the person from whom they came; (3) the name of the recipient; and (4) the date.

Despite the fact that most tablets recording obligations were broken or otherwise disposed of as soon as the debts were paid, archeologists have found many of this type of record in their excavations. Although there is less of a standard schema evident in these Mesopotamian debt records, a number of different particulars in

<sup>1</sup> See Federigo Melis, *Storia della Ragioneria* (Bologna: Cesare Zuffi, 1950), pp. 235–236.

<sup>2</sup> William M. Nesbit, *Sumerian Records from Drehem* (New York: Columbia University Press, 1914), pp. 29–30.

somewhat the same order are usually found in most of the tablets, except the very simplest. These information items are: (1) the amount and the nature of the commodity or the money loaned; (2) the rate of interest, if any; (3) the name of the debtor; (4) the name of the creditor; (5) the time of repayment; (6) specifications regarding the method or return; (7) witnesses; and (8) the date. The following simple obligation tablet is typical.

$\frac{1}{2}$  mina of silver  
its interest (shall be) a meal,  
Apil-ilisu  
took  
from Samas.  
At harvest time  
in the month Saddutum  
he will (re)pay the silver.  
Before Ili-u-Samas,  
son of Iddin-Bunene,  
before Ipiq-Aya, son of Adidum.  
Month Abum, 12th day,  
year (when) Samsu-iluna (became king).<sup>3</sup>

One of the most interesting features of these tablet records of indebtedness is the fact that sometimes they were negotiable, which is contrary to the popular theory that the concept of negotiability was introduced to commerce sometime after 1100 A. D. On this subject A. H. Pruessner made an extremely scholarly study which proves that payment of principal and interest in Babylonia was sometimes made to the holder or bearer of the debt tablet. The earliest negotiable tablet that he found was dated *circa* 2090 B. C., and it was translated as follows:

Five shekels of refined silver, at the interest rate of Samas temple, Sa from Samas and Idiniatum, Idin-Adad, the son of Samas-mutabbil, and Hamtani have borrowed. When seen at the city wall they shall pay the silver and interest to the bearer of their tablet. (Three witnesses.) Month of Elul, year 35 of Hammurabi.<sup>4</sup>

Practically no purchases were accomplished in Mesopotamia without the preparation of a purchase tablet. Most of these records contain the following infor-

mation: (1) a description of the nature and the location of what was purchased; (2) the purchaser; (3) the seller; (4) that which was given in payment; (5) an agreement regarding the future claims concerning the purchased object; (6) the witnesses; and (7) the date. The following translation is typical.

$7\frac{1}{2}$  Gin improved property, adjoining the house of Ali-Akhati, with the long side facing the street, the house of Adad-rabi, son of Ur-Innanna, from Adad-rabi, son of Ur-Innanna, Apil-Sin, son of Bulalum, has bought. As its price in full  $2\frac{1}{2}$  shekels and 15 She of silver he weighed out. For all times, Adad-rabi shall not make any claim on the house. In the name of the king he has sworn an oath: before Sin-Gamil, son of Gubbani-dug, Elali, son of Nabi-ilishu, Ur-Ningishzida, son of Nurum, (and) Azag-Nannar (as) the scribe. Month of Gan-gan-e, in the year when King Sin-ikisham made a statue of gold and silver.<sup>5</sup>

A large number of tablets recording rentals or leases have been recovered by archeologists, indicating that this commercial procedure was much used by the Mesopotamians. Most of these tablets were rather detailed and lengthy. However, no matter what the tablet size, the standard structure of rental records appears to have included: (1) a rather complete description of what was being rented; (2) the lessor and the lessee; (3) the payment; (4) other provisions, such as time limits, special payment methods, etc.; (5) the witnesses; and (6) the date. The following translation is one of the simplest examples available.

The house of Damu-ribam, from Damu-ribam, Sinidinnam, the commercial agent (or merchant), has rented as a dwelling and possession at a

<sup>3</sup> Albrecht Goetz, "Old Babylonian Documents from Sippar in the Collection of the Catholic University of America," *Journal of Cuneiform Studies*, Vol. XI, No. 1 (1957), p. 17.

<sup>4</sup> A. H. Pruessner, "The Earliest Traces of Negotiable Instruments," *The American Journal of Semitic Languages and Literatures*, Vol. XLIV, No. 2 (January, 1928), p. 92.

<sup>5</sup> Morris Jastrow, *The Civilization of Babylonia and Assyria* (Philadelphia: J. B. Lippincott Company, 1915), p. 327.

yearly rental of  $\frac{1}{3}$  of a shekel of silver. In the presence of Sin-magir, son of Zibu'a, (and) Ina-ekur-rabi, the scribe. First day of the month Shu-Kul, in the year when King Samsu-iluna, in accordance with the oracle of Enlil. . . .<sup>6</sup>

The expenditure tablets take a great variety of forms. Most of them are simple listings of money or goods released from one's control for one reason or another, so it is important to realize that the word "expenditure" here does not carry with it all of the more modern connotations of the word and it does not suggest that the Mesopotamians had an entirely crystallized concept of revenue, expense, and net income. Expenditure tablets were prepared often to summarize reductions in money, goods, or animals resulting from purchases, sacrifices, internal usage, loss, etc. For example, the following translation is from a tablet recording money paid for various articles. Probably it is a periodic compilation from a number of smaller documents.

5 shekels of silver of the silver of the income for the wood of the house of Rab-bani;  
 $2\frac{1}{2}$  shekels for the doors of the weavers' house; Total,  $7\frac{1}{2}$  shekels of silver to Nabu-shum-lishir, the son of Nabu-makin-zer, and Gimillu, the son of Ardia are given.  
 $1\frac{1}{2}$  shekels, his food of the month Marchesvan, Zeria, the son of Ahe-sa,  
 $\frac{1}{2}$  shekel for  $\frac{2}{3}$  mina of lead to Liblut, the blacksmith, is given.  
 1 shekel to Balatsu, the son of Ardi-Nabu, and the soldiers, who with him to the presence of the administrator went, is given.  
 The 25th day of Marchesvan of Nebuchadrezzar, king of Babylon.<sup>7</sup>

This tablet records the expenditure of money; others record the expenditure or distribution of goods.

1 qa of beverage from the plant . . .  
 10 qa of coarse (?) flour,  
 10 qa of bean (?) flour,  
 3 qa of . . . flour  
 2 qa of rice (?) flour  
 to the temple of Raman-  
 10 qa of coarse (?) flour,

10 qa of bean flour,  
 10 qa of . . . flour,  
 5 qa of rice flour,  
 to the Antashurra (temple)  
 . . .  
 has expended.  
 Month: She-il-la.<sup>8</sup>

Evidently an expenditure or distribution sooner or later was always recorded on a tablet of this nature. Since these tablets were prepared solely for the use of the person or the office distributing or paying the goods or the money, there was no need to mention the name of the person or the office on the tablet. Basically, these commercial records are uncomplicated listings.

A very interesting variation of the expenditure tablet is the allowance record. The palace, the temple, and most of the large business firms had many men traveling to distant parts of the country and even to foreign countries. For example, the palace had traveling tax collectors. All of these men needed certain supplies and incurred certain expenditures for which they would later be reimbursed, and the allowance tablets are equivalent to the modern expense account record. For example, one of the simplest illustrations is the following translation recording an advance of fifty shekels for a specific purpose—to purchase a donkey and some flour.

50 shekels of silver for  
 1 road donkey  
 and his flour  
 to Nabu-mushetig-urra,  
 the son of Ishtar-nadin-ahi,  
 who to the land of Tema  
 is sent, are given.  
 The fifth day of Adar, the fifth year  
 of Nabonidus, king of Babylon.<sup>9</sup>

<sup>6</sup> Jastrow, *loc. cit.*

<sup>7</sup> Raymond P. Daugherty, *Archives from Erech, Time of Nebuchadrezzar and Nabonidus* (New Haven: Yale University Press, 1923), p. 27.

<sup>8</sup> Robert Julius Lau, *Old Babylonian Temple Records* (New York: The Columbia University Press, 1906), pp. 11-12.

<sup>9</sup> Daugherty, *op. cit.*, pp. 34-35.



At times the expenditure tablets served as cost records showing how much food it took to feed the herds, how much seed it took to sow a field, etc.

200 sheep at  $1\frac{1}{2}$  qa each  
total grain, 1 gur  
to Ninkalla (shepherd).  
160 sheep at  $1\frac{1}{2}$  qa each  
total grain 240 qa;  
160 sheep at  $1\frac{1}{2}$  qa each  
total grain 240 qa;  
200 sheep at  $1\frac{1}{2}$  qa each  
total grain 1 gur  
to Sin-lishir (shepherd).  
100 oxen at 8 qa each  
9 oxen at 6 qa each  
6 rams (he-goats) at 2 qa each  
total grain 146 qa  
to Urki-Gula (shepherd).  
Month She-il-la  
the 5th day.<sup>10</sup>

An expenditure tablet variation similar to the above is the pay list tablet, a record recording the pay of the workers. There was relatively little structural uniformity in pay list tablet preparation, but the following tablet is an example of one frequently found type.

16 women . . .  
2 women helpers at 10 qa each,  
93 women helpers at 10 qa each,  
42 women at 30 qa each,  
8 women helpers at 10 qa of flour,  
6 old women helpers at 20 qa, each  
38 boys at 20 qa each,  
28 boys at 15 qa of flour,  
19 boys at 10 qa each,  
total of grain rations 26 gur 180 qa.  
. . .<sup>11</sup>

Accurate records were also kept of incomes and of what was produced. The income tablets usually included the following information: (1) what was received as income; (2) from whom it was received; (3) the reason for its receipt; and (4) the date.

120 (qa) of grain, best quality,  
from Ur-Kal, son of Kalam-il;  
120 (qa) from Lu-Ningirau,  
son of Limmashu-  
the grain is rent, income;  
from the storehouse of the field Higal-

from the priest of the god Ninmar  
per tablet of Lukani,  
son of Ur-Bau.  
The year in which Bur-Sin became king.<sup>12</sup>

Sometimes the tablets recording production were very short, simple lists, such as the following:

6 dyed princely garments; 6 men's cloaks; 20 weaver's cloaks; for Gudea, the chief of the storehouse has had made. Akara (?)-nisaga has taken them away.<sup>13</sup>

A very strict account was kept of all possessions, but special care was taken in accounting for the large herds owned by the palace and the temple. Periodically the officials in charge of these herds had to submit reports showing how many animals were present, how many were given out for food, sacrifices, etc., and how many were lost. The following translation illustrates the basic structure of this type of inventory record.

12 ewes  
. . . .  
2 mature sheep  
3 weaned lambs exchanged for ewes  
6 sucking lambs  
1 weaned kid  
8 weaned lambs exchanged for mature sheep  
were present.  
. . . ewes 1 mature sheep  
expended.  
Lost were 22 sheep . . .  
Total: 1 expended.  
Total: 22 lost.  
Total: 32 present.  
Ur-Nintur, shepherd  
Tikabba  
Two years after (the king) devastated Kimosh.<sup>14</sup>

Some of the most interesting records kept by the Mesopotamians are the account tablets—records reporting a beginning

<sup>10</sup> Lau, *op. cit.*, pp. 16-17.

<sup>11</sup> *Ibid.*, p. 18.

<sup>12</sup> *Ibid.*, p. 21.

<sup>13</sup> Theophilus G. Pinches, *The Babylonian Tablets of the Berens Collection* (London: Royal Asiatic Society, 1915), p. 66.

<sup>14</sup> Hugo Randau, *Early Babylonian History* (New York: Oxford University Press, American Branch, 1900), p. 357.

balance, additions to or subtractions from this balance, and the ending balance. To illustrate, the following tablet records some type of royal examination or audit.

Royal inspection:

2997 kor 3 Pi 5 seah and 7 qa of sesame were the initial amount.

1461 kor 3 Pi 3 seah and 9 qa of sesame were the transfer to the grain magazine.

The surplus balance is 1536 kor 1 sut and 8 qa of sesame.

Complete account for one year, (namely) the year Sin-iddinam king.

(In) the town of the . . .

. . . .<sup>15</sup>

Many other types of records were kept by the Mesopotamians. The translations above are merely illustrative, not exhaustive. Although they are the least complex and involved translations available and although they are only the more common types, they show that the Mesopotamian people had a record-keeping system that was quite adequate for their needs—a system which, unfortunately, most modern accountants do not even know existed.

<sup>15</sup> Albrecht Goetz, "Sin-iddinam of Larsa. New Tablets from his Reign," *Journal of Cuneiform Studies*, Vol. IV, No. 2 (1950), p. 83.

