

Accounting and accountability in ancient civilizations: Mesopotamia and ancient Egypt

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Abstract

Purpose

The purpose of this paper is to analyze and critique the growing literature on record-keeping practices in Mesopotamia and ancient Egypt with a particular focus on processes of ancient accountability, and provide a research agenda for future work.

Design/methodology/approach

Analyzes the contributions of accounting historians in this area as well as the research conducted by Assyriologists and Egyptologists. Our analysis emphasizes the embeddedness of ancient processes of accounting and accountability in their wider contexts.

Findings

A framework is proposed comprising levels and spheres of accountability. The levels of accountability consist of: hierarchical; horizontal; and self, all entailing both accounting and non-accounting elements. Furthermore, accountability is analyzed at three spheres: the individual-state, the state-individual, and the individual-individual.

Originality/value

Further research in this area might examine issues such as the temporal dimension of accountability and whether more precise time measures than those reported in the extant literature were enforced in ancient economies; how the ancients dealt with differences between actual and expected measures; examination on the extent to which accountability exerted an impact on, and the role of accounting in, ordering the lives of individuals and communities; and examination of the trajectories of accounting and accountability across different historical episodes.

Keywords

Accounting
history

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Exchange

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Carmona, Salvador and Ezzamel, Mahmoud, Accounting and Forms of Accountability in Ancient Civilizations: Mesopotamia and Ancient Egypt (December 5, 2005). Instituto de Empresa Business School Working Paper No. WP05-21, Available at SSRN: <https://ssrn.com/abstract=1016353> or <http://dx.doi.org/10.2139/ssrn.1016353>. Ancient Mesopotamia remained as one of the most influential civilization. They built cities, used potter's wheel, developed writing, and developed a complex bureaucratic system, laid out law and use metals. A number of technologies and scientific advances were made which eventually influenced Medieval and Modern European civilization. Ancient-Civilizations.com participates in the Amazon Associate program and earns money from qualifying purchases. Discover the ancient civilizations of the Near East, Mesopotamia and Egypt with this complete summary of their culture, art, writing, social organization, economy and agriculture. In ancient times, increases in water levels also caused many problems in settlements, although the Egyptians got rid of them through the construction of dyke systems and irrigation canals. In this way, they transformed their country into a vast and fertile oasis. Ancient Egypt. Egypt is geographically made up of two very different areas: one is the delta, where the flood valley is vast, and the other is a narrow corridor of arable land nestled between two deserts. The only link between the two regions was the Nile and its system of rivers. The state of ancient Egyptian economy was a work of perfection that led to the rise of one of the greatest civilizations in the ancient world. Pisciculture appeared to have existed in ancient Egypt on a highly small scale, all the fish were caught in the Nile, and gathering was very common among the poorest while hunting was a leisure activity to the rich. Manufacturers in Ancient Egypt. The manufacturing business was a huge part of the economic nature of ancient Egypt. Families would produce different manufactured goods from raw materials and the process was left to women.