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Follow-up to: Recent insights into Mesopotamian accounting of the 3rd millennium B.C.: Correction to Table 1

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FOLLOW-UP TO: "RECENT INSIGHTS INTO MESOPOTAMIAN ACCOUNTING OF THE 3RD MILLENNIUM B.C.:" CORRECTION TO TABLE 1.

In the following, the corrected version of Table 1 to the above-mentioned paper [Mattessich, 1998] is shown. The author apologizes for having supplied (on p. 16) an obsolete version (based on incorrect conversion rates). In consequence, the figures of this table did not match with the figures of the first 17 lines of the commentary in the subsequent section, "UNEXPLAINED DISCREPANCIES AND OTHER ITEMS TO BE CLARIFIED" (p. 17). The present version does match this original commentary (a proof that two versions of the table got switched erroneously). However, I ask the reader to regard my interpretations of Nissen et al. [1993] as a preliminary attempt by an accountant, hardly familiar with the intricacies of Sumerian language and measurement systems. As was repeatedly hinted at, this area is worthy of continuing research.

The figures of the new Table 1 conform to the original conversion rates (for translating such Sumerian volume measures, such as gur, barig, bán and sìla, into each other and into liters) and to the conversions of various types of raw material and various finished products (types of flours) into their barley equivalents [for both types of conversion rates, see Mattessich, 1998, fn. 10, p. 14]. Above all, the new table matches with the commentary in Mattessich [1998, p. 17].[1] This commentary may require (on p. 17, four lines from the bottom) the insertion of the following addition after the expression "of Table 1):"

[1]For editorial reasons it was not possible to include here a reprint of the original table from Nissen et al. [1993, p. 85] of which my Table 1 is an "accounting interpretation." However, for the sake of checking and comparison, I intend to include a reproduction of the original table in the planned book [Mattessich, 1999] that is to contain, among other papers, Mattessich [1998], including the revised Table 1.

However, those discrepancies vanish if one takes the 10,755 liter (35 gur, 2 barig, 1 bán, 5 sìla) of "'pounded' flour" (listed in Section II, line 10) to be sig flour (which, perhaps, should have been emphasized in Nissen et al. [1993, p. 85]). This then has to be added to the 5,594 liter (18 gur, 3 barig, 1 bán, 4 sìla) in Section II, line 9. The sum of these two figures, 16,349 liter (sig flour) or 32,698 liter in barley equivalents, is the same as the corresponding figure (of 54 gur, 2 barig, 3 bán minus 1 sìla) shown in the total (of sig flour) in Section IV, line 7. As to "ground bread," there no longer seems to be any discrepancy between the individual listing (Section II, line 15) and its total (in Section IV, line 9).

REFERENCES

Mattessich, Richard (1998), "Recent Insights into Mesopotamian Accounting of the 3rd Millennium B.C. — Successor to Token Accounting," *Accounting Historians Journal*, Vol. 25, No. 1:1-27.

Mattessich, Richard (1999), *The Beginnings of Accounting Practice and Accounting Thought: Accounting Practice in the Middle East (from 8000 B.C. to 2000 B.C.) and Accounting Thought in India (300 B.C. and the Middle Ages)*, planned (New York: Garland Publishing Co., Inc.)

Nissen, H. J., Damerow, Peter, and Englund, R. K. (1993), *Archaic Bookkeeping — Early Writing Techniques of Economic Administration in the Ancient Near East* (Chicago, IL: University of Chicago Press), Paul Larsen (trans.).

TABLE 1

The Author's Accounting Interpretation of Nissen et al. 1993, pp. 84-93

Debit Side (in ltr.)		*in barley equiv.*	**Credit Side** (in ltr.)		*in barley equiv.*
Inputs/From Ir:			Produced and distributed:		
barley	59,925	59,925	dabin flour	55,905	55,905
emmer	11,400	11,400	sig flour	16,349	32,698
wheat	9,940	19,880	esa flour	701	1,402
From Lugal-usur:			fine gr.bread	44	11
barley	1,155	1,155			
spelt	525	1,050			
emmer	100	100			
From Bida: barley	900	900			
From Nin-melam:					
spelt	104	208			
Total in barley equiv.:		94,618	Total (in barley equivalents):		90,016
unexpl. discrepancy		(2,000)	**unexpl. discrepancy**		60
Total (from Nissen et al.)		92,618	*Total (from Nissen et al.)*		90,076
Budgeted Work (in FLD):			**Actual Work (in FLD)**:		
Processing flour, etc.		11,304 FLD	Allow. for free time		1,884 FLD
			For flour filling		7,226 FLD
			For gr. bread		37 FLD
			For excav. work		280 FLD
			For winnowing barley		238 FLD
			For loading flour signed: Še-šani.		30 FLD
			For carrying straw		19 FLD
			For other work signed: Šara-zame.		188 FLD
			For bala(-service)		270 FLD
			For weaving mill work signed: ADU		96 FLD
			For sieving flour signed: Ur-zu.		30 FLD
			For ar<za>na fl. proc.		240 FLD
Allow. for free time of dec. lab. (1/6 of 187)		31 FLD	Allowance for FLD of deceased labourer		187 FLD
			Actual. labour total		10,408 FLD
			unexpl. FLD-discrep.		304 FLD
Total adj. lab. budget		*11,335 FLD*	*Total (according to Nissen et al.)*:		10,715 FLD
			Lab. budget variance		620 FLD
			Deficit (to be br. forward in ltr.)		2,542
Total (in ltr.)		92,618	**Total** (in ltr.)		92,618

Note: For lack of better information I have identified "sig" (top Cr-section) as "zì-sig$_{15}$" (which is double the barley value equivalents versus "ninda àr-ra-sig$_5$" which is only 1.5).