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## THE RELATIONSHIP BETWEEN RELIGIOUS BELIEFS AND THE ACCOUNTING AND ECONOMIC PRACTICES OF A SOCIETY: EVIDENCE FROM THE DEAD SEA SCROLLS

*Abstract:* This study explores the Dead Sea Scrolls to demonstrate how Essene socio-religious values shaped their accounting and economic practices during the late Second Temple period (ca. first century BCE to 70 CE). Our primary focus is on the accounting and commercial responsibilities of a leader within their community – the Examiner. We contend that certain sectarian accounting practices may be understood as ritual/religious ceremony and address the performative roles of the Essenes' accounting and business procedures in light of their purity laws and eschatological beliefs. Far from being antithetical to religious beliefs, we find that accounting actually enabled the better practice and monitoring of religious behavior. We add to the literature on the interaction of religion with the structures and practices of accounting and regulation within a society.

### INTRODUCTION

In this study, we explore the accounting and regulatory

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practices of the Essenes during the late Second Temple period (ca. first century BCE to 70 CE). Several Jewish sects emerged in Hasmonean times (140–37 BCE) including the Pharisees, Sadducees, and Essenes. The Essenes were an important group because they flourished and shared some views with other groups of the same time such as early rabbinic Jews and Christians. While the Essenes were scattered throughout Israel, many scholars think that a group of the Essenes settled at Qumran (an archaeological site about a mile inland from the Dead Sea's northwestern shore) and stayed there until the site was destroyed during the First Jewish Revolt (66–74 CE) [Collins, 2010]. This is a contested issue, however, and we discuss the controversy in a subsequent section.

According to regulatory texts found at Qumran, one of their leaders, the Examiner (translated by others as Overseer or Guardian), was responsible for matters concerning sectarian membership admission, doctrine, discipline, purity and impurity, marriage and divorce, and – of particular importance to this study – property and commerce. The principal texts of the Dead Sea Scrolls examined in our study are the Damascus Document and the Community Rule.<sup>1</sup> We study these and other texts to highlight various accounting and regulatory functions that the Examiner was to carry out in commercial matters within the Essene communities. We focus on the Examiner as this figure is mentioned several times in various literary texts found at Qumran. The Examiner operated in a society where spiritual and economic regulation coexisted. We highlight the recordkeeping and disciplinary responsibilities of the Examiner and contend that he functioned somewhat similar to a commodity regulator, auditor, and tax agent within the religious community, and that the socio-religious values of the Essenes underpinned these economic functions. Ours is the first study to explore the Dead Sea Scrolls with the intent of emphasizing how the Essene belief system shaped the accounting and regulatory responsibilities of a leader within their society. We also explicate how certain Essene accounting practices may be understood as a ritual/religious ceremony and address the performative roles of the Essenes' accounting and business procedures in light of their beliefs on purity and eschatology.

The needs of a society can impact organizations' accounting practices [Hopwood, 1983; Hopwood and Miller, 1994; Puxty,

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<sup>1</sup> There is scholarly debate on the relationship between these two texts [Kapfer, 2007]. We discuss this debate in a subsequent section.

1998]. Among religious groups, religion drives the needs of the society and can impact its accounting practices. The relationship between religion and accounting can provide new insights into how organizations use accounting [Birnberg et al., 1983; Fonfeder et al., 2003]. Indeed several studies examine the interplay between accounting and religious institutions.<sup>2</sup> We draw from this body of literature to compare the relationship between accounting and religion among other religious groups to the accounting-religion relationship within the Essene community. Rather than being opposed to the sacred, we find that accounting actually facilitated the better practice and monitoring of religious behavior.

This paper is structured as follows. The following section provides an overview of the Essenes and describes how their beliefs compare to other religious communities of the time. Discussion of the principal Hebrew texts used in our study and what they reveal about the Essenes' economic views is presented in the next section. After this, we discuss the Examiner and the economic functions he carried out. Illustrations of how sectarian socio-religious values shaped Essene economic practices are integrated into our dialog. We also describe how certain sectarian accounting practices represent performative rituals that produce and reaffirm order [Ezzamel, 2009]. The subsequent section discusses how our findings contribute to the literature on the sacred-secular divide. The final section summarizes our study. Throughout this paper, we mostly footnote specific references to the Hebrew texts with the common citation system used by Dead Sea Scrolls scholars.<sup>3</sup> References to English

<sup>2</sup> Prior research contexts of this type include a German-American religious commune [Flesher and Flesher, 1979], the New England Quakers [Fuglister and Bloom, 1991], the Church of England [Laughlin, 1988], Islam [Abdul-Rahman and Goddard, 1998; Zaid, 2004], the Episcopal Church in the U.S. [Swanson and Gardner, 1986], Australian churches [Lightbody, 2000; Parker, 2002; Irvine, 2005], the Church of Scotland [Jacobs, 2005], the ancient Jerusalem Temple [Nathan, 1991; Fonfeder et al., 2003], the Iona Community of Scotland [Jacobs and Walker, 2004], the Society of Jesus in Italy [Quattrone, 2004], ancient Egypt [Ezzamel, 2009], and Buddhist Siam [Kuasirikun and Constable, 2010].

<sup>3</sup> This note briefly summarizes the abbreviations and sigla used to identify Dead Sea Scrolls texts. There are 11 caves at Qumran. If a text comes from cave one it is labeled 1Q and if it comes from cave four it is labeled 4Q. Q stands for Qumran and C stands for Cairo Geniza. Some documents have standard abbreviations such as D for Damascus Document and S for Serek ha Yahad (Community Rule). The documents found in each cave are numbered sequentially in some kind of order. Often the first documents numbered are Biblical documents. Groups of documents are numbered sequentially such as 4Q255-264 for Serek and 4Q266-273 for Damascus Document. A superscript such as <sup>d</sup> after a text labeled 4QD

translations within books and journal articles are cited in the normal format prescribed by this journal.

## THE ESSENES

The Essenes were one of the sectarian groups mentioned by ancient historians such as Flavius Josephus, Pliny the Elder, and Philo. The Essenes probably emerged during Hasmonean times (140–37 BCE) and continued on into Roman times (began in 63 BCE). Josephus (37–100 CE) indicated that there were about 4,000 members of this group and that members were scattered in many towns and villages throughout the area now known as Israel [Josephus, 1970]. One of the gates in Jerusalem is even known as the Essene gate. The Dead Sea Scrolls, the first of which were discovered in 1947, contained literary texts with similar ideas about society as mentioned by the above historians in reference to the Essenes. Consequently, many scholars think that the people who lived at Qumran and used these texts were part of the larger movement of Essenes [Safrai and Eshel, 2000; Collins, 2010].

Still there are differences in the various classical texts and the Dead Sea Scrolls which cause some to wonder about the nature of the Essene groups. For instance, the Community Rule mentions no women and provides no guidance for marriage while the Damascus Document does. The ancient sources suggest celibacy for the Essenes. Archaeologists have found relatively few women buried in the cemetery. There remains considerable scholarly debate about the integration of this data. Some scholars today think that these texts reflect a number of different groups and that even the Essenes changed over time. Collins [2010] surveyed the controversy and evidence and believes that the Essene movement had multiple settlements and that there were different orders of the movement (one being celibate and one being married). We follow the Essene hypothesis in this paper because we think it best fits the evidence. Other scholars disagree, however. For example, Schiffman [1995] posits that the texts pertain to a sect of Sadducees. Consequently, we caution that our use of the term “Essenes” in this paper is a contested issue.

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(i.e., “4QD<sup>d</sup>”) indicates that this is the fourth copy of the document found in cave four (superscript <sup>a</sup> would indicate the first copy). Biblical texts can be identified by later chapters and verse divisions that have become standard. Other texts can be identified in terms of columns and lines of a somewhat complete document. Sometimes fragments are numbered consecutively.

The community wanted to establish an economic system that would be more faithful to the Bible to prepare them for the post-apocalyptic world that they anticipated. Their eschatological vision was shaped by interpretations of past Biblical traditions [Murphy, 2002, p. 22]. Prophetic texts were read as predictions for the future. The Essenes spoke of themselves as the “sons of light” and others as the “sons of darkness” and believed that there would be a final battle between these forces as described in the War Scroll (a text found at Qumran). Community members believed that there would be a final judgment in which the wicked would be punished and the righteous would be rewarded, culminating in a new era where the Essenes would have the power and authority to control what happened in a New Jerusalem and Temple. Indeed, there are six copies of a New Jerusalem text which describes architectural plans for an eschatological Jerusalem of gigantic proportions.

The Essenes believed that they were living in an interim time before the end and attempted to establish a community that would emulate a flawless post-judgment society. The group endeavored to maintain this near-utopian precursor society by strictly adhering to their radical interpretation of purity laws and a careful sectarian admission process. The process of initiation into the community, characterized by instruction, extensive examination, and an oath, was not easy. There likely is a connection between acceptance into the Essene religious group and the final judgment. This process may have been viewed as analogous to being rewarded as righteous at the final judgment. The names of those who entered the Essene community were written in a book just as names must be written into the Biblical book of life at the final judgment (Exodus 32:33; Psalm 69:28; Malachi 3:16-17; Daniel 7:10). The assessment and evaluation of each potential community member and later evaluations may have been conducted in anticipation of the later rewards and punishments which would be carried out by God in the final judgment.

With respect to their business practices, Essene rules concerning purity and fidelity in economic matters were more stringent than those of the larger Jewish society. For example, sectarian commercial legislation on usury, work on the Sabbath, tithes, oaths, fraud, and the collection for the poor and needy are stricter in their application of Biblical laws than later rabbinic law [Murphy, 2002, p. 99]. Various Biblical texts including the Deuteronomic exhortation to covenant fidelity, the sabbatical and jubilee year legislation, the prophetic critique against economic offenses, and the wisdom tradition on the dangers of

wealth and vicious gain (e.g., through usury) provide a framework for understanding their views about economic practices [Murphy, 2002, p. 93].

### PRINCIPAL TEXTS

The research method used in this study is similar to the socio-redactional approach employed by some New Testament critics [e.g., Malherbe, 1977; Grant, 1978; Stambaugh and Balch, 1986] whereby it is assumed that the traditions and practices of societies are shaped by the socio-political pressures they experienced.

The Dead Sea Scrolls consist primarily of literary texts such as copies of Bible passages and books, commentaries on the Bible, prayers, hymns, legal texts and wisdom texts. There are relatively few descriptive or documentary texts found at Qumran which preserve remnants of everyday economic concerns such as contracts, accounts, and bills of sale. We discuss these few documentary texts in a subsequent section. We now talk about the principal literary texts used in our research.

There are two major prescriptive texts found at Qumran outlining rules and regulations that provide guidance on how religious Jewish groups should live their lives together: the Community Rule and the Damascus Document. Eleven copies of the Community Rule were found at Qumran. A nearly complete copy was found in cave one and ten other fragmentary copies were found in cave four.<sup>4</sup> There were ten fragmentary copies of the Damascus Document found in caves four, five, and six. The most complete copies of the Damascus Document come from the Cairo Geniza which dates from medieval times, suggesting that some Jewish group(s) must have preserved and used this text in later times.<sup>5</sup> Since not all of the later Cairo Damascus Document was found in cave four documents at Qumran, the

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<sup>4</sup> The Community Rule from cave one, which is nearly complete, was probably written between 100 and 75 BCE. Alexander [2000] indicates that paleographic dating of the cave four manuscripts ranges from about 125 BCE to 50 CE. While it is unclear when the text was first written, it must have been written before 100 BCE.

<sup>5</sup> The texts found in Cairo Geniza are not a part of the Dead Sea Scrolls. A geniza is a place where old Hebrew documents which often are religious are stored before they are buried. The geniza was found in a storage area in a Jewish synagogue in Cairo, Egypt. The collection came to the public's attention in about 1896 when two sisters, Agnes S. Lewis and Margaret D. Gibson, brought some fragments to England. Eventually fragments from some 300,000 manuscripts emerged from the collection.

materials of this document were changed over time. This means that not every detail of the later Cairo Damascus Document may have applied to the Essenes of ancient times.<sup>6</sup>

The Damascus Document includes two major sections: an exhortation and a list of statutes. The exhortation contains religious teachings encouraging the sectaries to remain faithful, emphasizing fidelity to God's covenant with Israel. The second section, of particular interest to the present research, consists of laws reflecting a sectarian interpretation of Biblical commandments and rules concerning the institutions and organization of the community. Similarly, the Community Rule contains a set of regulations ordering sectarian life as well as liturgical material which guides worship practices and theological materials which help people know what they should believe.<sup>7</sup>

Although the Community Rule and the Damascus Document both contain collections of rules for religious communities, there are differences between the rules and there is scholarly debate about the historical relationship between the two documents and about whether they were used by the same communities or different ones. Kapfer [2007] discusses the relationship between the two texts and surveys arguments for the priority of the Damascus Document and arguments for the priority of the Community Rule. She uses the attitude towards the Temple in both documents and argues that the Damascus Document is older when there was still participation in the Temple even though the Temple was criticized. She believes that the Community Rule is later since it rejects the Temple and the community comes to be viewed as a spiritual temple. She also highlights differences in economics and leadership positions which we discuss below.

*Differences in group economic systems:* The Examiner is mentioned as a group leader in both the Damascus Document and

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<sup>6</sup> Conversely, some materials found in the Qumran texts were not found in the later Cairo Geniza materials. The earliest copy of the Damascus Document, 4Q266, comes from Hasmonean times (ca. 150-30 BCE), close to the beginning of the first century BCE, and most of the other cave four copies are from Herodian times (ca. 30 BCE-70 CE). The texts found at Qumran are all fragmentary and correspond in part with the later and fuller texts at the Cairo Geniza. Cairo Geniza MS A is from the tenth century CE and MS B is from the twelfth century CE. The text was originally written before 100 BCE [Baumgarten, 2000].

<sup>7</sup> Both the Damascus Document and the Community Rule are prescriptive, rather than descriptive, texts. These texts can be quite utopian and limited evidence exists suggesting that the instructions were actually implemented by members, including the Examiner.



the Community Rule and there are similarities between the functions of the Examiner in the different texts such as his role in the admission of initiates.<sup>8</sup> There are also some differences. For example, the Examiner appears to be supported by a council in the Community Rule but not in the Damascus Document. There also seem to be differences in the economic systems discussed in the Community Rule and the Damascus Document which would cause the role of the Examiner to differ somewhat between groups. Rules concerning members' trading with non-sectarians are provided in the Damascus Document but not mentioned in the Community Rule. Property seems to be strictly communal in the Community Rule whereas in the Damascus Document members retained personal property [Kapfer, 2007].<sup>9</sup> A monthly tax of two days' earnings is mentioned in the Damascus Document but not in the Community Rule. In fact, the economic responsibilities of the Examiner are mentioned only once in the Community Rule. This reference relates to his supervision of initiates' registration of goods in the communal ledger.

Some scholars have tried to harmonize the Community Rule and the Damascus Document, arguing that the other economic responsibilities of the Examiner outlined in the Damascus Covenant may be implied in the Community Rule. Our analysis of the texts, however, prevents us from reaching this conclusion. Our interpretation is consistent with Zerbe [2006] who concludes that the texts were used by different social groups. Consequently, our discussion of the economic functions of the Examiner in a subsequent section should not be interpreted to relate to a leader of a single religious group at one time and location. Indeed, our discussion of the Examiner's roles as a commodity regulator and tax agent applies more to the Damascus Document and our discussion of the Examiner's role as an auditor applies more to the Community Rule.

We now discuss noteworthy aspects of the Essenes' economic views as revealed in the principal texts. The remainder of this paper follows the summary of Essene accounting/economic

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<sup>8</sup> The Examiner is also mentioned as leader in a hybrid Community Rule–Damascus Document text (4Q265) and in the Communal Ceremony (4Q275).

<sup>9</sup> There is one mention of stealing from the “possession of the camp” in the Damascus Document which would refer to common property that was not owned by an individual. This is the only mention of common ownership in the Damascus Document. A number of rulings in this text would only make sense if members maintained private property. Murphy [2002, p. 48] contends that although members of the Damascus community retained ownership over property, it was simultaneously considered part of the “abundance of the camp.”

practices and their underpinning socio-religious values as presented in Table 1.

**TABLE 1**  
**Summary of Essene Economic Practices and Underpinning Socio-religious Values**

Essene economic practice	Accounting/ economic area	Principal source text(s)	Underpinning socio-religious value(s)	Dead Sea Scrolls citations
<b>Communal property</b>	Asset management	Community rule	Essene interpretation of a Deuteronomic command and Levitical Law	1QS I 11-15; CD XIII 11-12
<b>Commerce within and outside of the community</b>				
Ban on intra-sect commerce for profit	Commerce	Damascus Document	Qumran-sect concept of justice	4QD <sup>d</sup> 10 ii 1-2; CD MS A XIII: 14-15
Requirement to use currency in transactions with outsiders	Commerce	Community Rule; Damascus Document	Aversion to defilement (as conceptualized by an interpretation of Levitical Law) through transacting with a sinful economy	1QS V 16-17
<b>The Examiner</b>				
Maintaining a record of rebukes	Accountability	Rebukes of the Overseer; Damascus Document; Community Rule	Essene interpretation of Levitical Law	4Q477, 1QS V 24-VI 11; CD MS A IX 16-20
Requirement that any commerce with outsiders be sanctioned by the Examiner	Regulation	Damascus Document	Aversion to dealing with groups and institutions rejected by the community or handling tainted funds (as conceptualized by an interpretation of Levitical Law)	CD XIII 15-17; 4QD <sup>d</sup> X ii 1-2
Examiner's audit of newcomers to the community	Auditing	Community Rule	Mosaic Law and eschatological vision; societal importance placed on voluntary nature of asset transfer	CD XIII 11-12; CD XIII 13; 1 QS VI 13-14; 1QS VI 20-24
Monthly tax on earnings	Taxation	Damascus Document	Levitical Law	CD VI 20-21; CD XIV 12-19

*Communal property*: Members shared communal property. The Community Rule appears to be very strict in expecting property to be transferred to the community by new initiates. An ostracon discovered in Qumran in 1996 discusses the transfer of a house, vineyard, fig trees, olive trees, and a slave by a new sectarian member to the community [Safrai and Eshel, 2000].<sup>10</sup> Although most property in the Damascus Document seems to be privately maintained (mention of communal property in the text may relate to a fund from tax proceeds), the emphasis on community-based and oriented redistribution of resources and

<sup>10</sup> However, Yardeni [1997] challenges the reading of “community” in the text. The word must be reconstructed and she does not think the word should be reconstructed with this reading.

support for those in economic need appears central to members of the Damascus covenant [Zerbe, 2006]. The religious rationale for the sharing of assets comes from the Deuteronomic command to love God “with your whole heart, your whole soul, and your whole strength” (Deuteronomy 6:5) and the Levitical Law “to love your neighbor as yourself” (Leviticus 19:18). Murphy [2002, p. 97] argues that heart, soul, and strength from Deuteronomy echoes deeds, insight, strength, might, and wealth in the Community Rule and the Damascus Document.<sup>11</sup> In fact, the term used for strength in Deuteronomy 6:5 is the same term used in the Damascus Document for communal assets and excess livestock, grain, wine, and oil. So “might” here is understood not abstractly in terms of physical strength but concretely in terms of economic goods.<sup>12</sup>

Hodgson [2005] notes that performative rituals are characterized as both words and deeds, and institutionalized within a society through repetition and reiteration. The conduct of performative rituals represents a coincidence of signifying and enacting [Buttler, 1993, p. 198]. The sharing of property both signified and enacted (in words and deeds) one’s love of God with one’s whole heart, soul, and strength and represents a performative ritual within the Essene community.

*Commerce within and outside of the community:* A second interesting aspect of the Essenes’ economic life was the prohibition of intra-sect commerce for profit as mentioned in the Damascus Document.<sup>13</sup> That is, members were forbidden to buy and sell goods with other community members:

None of those who have entered the covenant of God “shall either ask or give to” the sons of the dawn, [ ] except “from hand to hand” [Murphy, 2002, p. 57].<sup>14</sup>

Another translation reads:

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<sup>11</sup> See 1QS I 11-15 and CD XIII 11-12.

<sup>12</sup> Communal property is not unique to the Essenes. Some modern religious groups such as the Shakers (1787–present) also use a communal system whereby members transfer all of their goods to the society. The Harmonists (1814–1824) placed all of their possessions into a common fund. The Harmony Society’s belief that the end of the world was imminent made members willing to give up their material possessions [Flesher and Flesher, 1979]. The Essenes also believed strongly in the imminence of the end of the world and their motivation for sharing assets may have been similar to the motivation of the Harmonists.

<sup>13</sup> Assuming that property was strictly communal in the Community Rule, there would be no need for such a regulation.

<sup>14</sup> See 4QD<sup>d</sup> 10 ii 1-2. “Sons of dawn” represent community members.

And let no man of all who enter the covenant of God buy from or sell to the Sons of Dawn, but rather (give) hand to hand [Baumgarten, 1983, p. 83].<sup>15</sup>

The Essenes used a barter system predicated not on the commercial basis of buying and selling, but on the fraternal concept of mutual help and exchange of services [Baumgarten, 1983, p. 83].<sup>16</sup> The ban on commercialism within the community derives from the Qumran-sect concept of justice. Any activity which smacked of exploitation for profit was viewed as a threat to the inherent harmony and purity of the sect [Baumgarten, 1983, p. 85].

According to both the Damascus Document and the Community Rule, money should only be used in transactions with outsiders [Murphy, 2002]. In fact, sectarians were *required* to use money in commercial dealings with outsiders as outlined in the Community Rule:

No member of the Community shall ... eat or drink anything of theirs, or take anything from them except for a price [Vermes, 1997, p. 104].<sup>17</sup>

Murphy [2002, p. 58] argues that cash transactions with outsiders were a necessary buffer that shielded members from defilement in a more sinful economy, where wealth could have been obtained through violence or usury.<sup>18</sup> Thus, this rule was to help maintain the religious focus and purity of the Essene community. Communal property, the ban on intra-sect commerce for profit, and the mandatory use of currency in commercial dealings with outsiders are examples of how religious values and ethical codes shape important aspects of the socioeconomic

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<sup>15</sup> See CD MS A XIII: 14-15.

<sup>16</sup> Barter is also a common mode of exchange among other religious groups. For example, early American Quakers in West Falmouth, Massachusetts (1796–1860) avoided contact with others, engaged in small cottage industries, and used a barter system in doing business with other community members [Fuglister and Bloom, 1991]. Similar to the Essenes, religion came first to the West Falmouth Quakers, with business and other worldly occupations secondary [Fuglister and Bloom, 1991].

<sup>17</sup> See 1QS V 16-17. The use of “theirs” and “them” in the text refers to outsiders.

<sup>18</sup> There is evidence that other religious groups also conduct business differently depending on whether the transactions are with members or non-members. For example, a leader in the West Falmouth Quaker community drew lines through each ledger entry to confirm that an account with a member was settled, but did not draw lines through transactions with non-Quakers [Fuglister and Bloom, 1991].

framework of a society [cf. Kuasirikun and Constable, 2010].

### THE EXAMINER

This section is organized as follows. First, we discuss the overall role of the Examiner as a leader in the community and some general recordkeeping tasks that he likely performed. We then illustrate how the Examiner was to function in a manner somewhat similar to a commodity regulator, auditor, and tax agent within the religious community and how the Essenes' socio-religious values underpinned these functions. The progression of this discussion aligns with the segment of Table 1 entitled "The Examiner." Included in this section is discussion on how certain Essene accounting practices represent performative rituals which may be understood as a ritual/religious ceremony [cf. Ezzamel, 2009].

*The Examiner's general role as a leader and record keeper:* There are hints about the social organization of the Essenes' religious communities but we remain uncertain about the exact roles of particular leaders [Metso, 2009]. Weinfeld [1986, pp. 19-21] has suggested that there may be three different officials with different functions: a priest with religious functions, the *paqid* with an administrative function, and the *mebaqqer* who takes care of the economy and finances of the group. He also indicates that these last two terms may be derived from the Biblical prophets where leaders are referred to as shepherds who "watch" (*paqad*) over their flock (Jeremiah 23:1-2) and where shepherds "tend" (*bqr*) their sheep in Ezekiel 34:11-12. Both of the latter terms are translated by *episkopos* in the Greek Bible. It may be that both terms *mebaqqer* and *paqid* refer to the same individual, the Examiner.<sup>19</sup>

Although the Examiner is never explicitly identified as a priest in the texts, several scholars believe that he must have been one since some of his duties seem priestly. For example, he was to judge disputes (CD IX 17-22), instruct the community

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<sup>19</sup> Sometimes one finds the expressions "Examiner over the camp" (CD XIII 7, 13), "Examiner for all the camps" (CD XIV 8-9), and "Examiner of the community" (4Q265 4 ii 5-6), and sometimes one finds the expression "Examiner of the many" (CD XV 8 and 1QS VI 12; 4Q265 4 ii 8). At other times one just finds the term "Examiner." In one case in 1QS VI 14 one finds the expression "Overseer at the Head of the Many" which is a translation of a different Hebrew word than is usually used for the "Examiner." The "Examiner" is mentioned along with "judges" who will collect a tax for the needy (CD XIV 8-16). Assumedly, these refer to the same person but it is not impossible that more than one person might have been involved in examination.

in God's deeds (CD XIII 8), pass judgment on new initiates (CD XIII 11-12), and instruct the priest in cases of confusion over the law (CD XI 5-6) [Kugler, 2000, p. 689]. Steiner [2001] also draws attention to the parallel between the responsibilities of priests as discussed in the Biblical book of Ezra and the responsibilities of the Examiner.<sup>20</sup>

The Examiner is challenged to utilize his office carefully as revealed in the Damascus Document:

He shall love them as a father loves his children, and shall carry them in all their distress like a shepherd his sheep. He shall loosen all the fetters which bind them that in his Congregation there may be none that are oppressed or broken. [Vermes, 1997, p. 142].<sup>21</sup>

Such leaders seem responsible for various areas of life. Specifically, the Examiner had special duty to oversee communal assets and assemblies and had supervisory responsibility over the acceptance or rejection of incoming members, doctrine, discipline, marriage and divorce, purity and impurity, and property and commerce [Vermes, 1997]. Murphy [2002, p. 101] summarizes the role of the Examiner in the Damascus community's economic matters as follows:

It is the Examiner's job to scrutinize the financial obligations and practices of potential members, as well as the initiate's wealth and the members' ongoing commercial activities. In addition to relieving initiates' economic burdens, the Examiner plays a leading role in the regular distribution to the community's vulnerable members. Finally, he is responsible for registering commercial misdeeds such as lying about property, improper oaths in cases of misappropriated property, and commerce with Gentiles or apostates that transgresses the community's legislation.

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<sup>20</sup> A prominent view among scholars is that the Essenes were founded by a group of Zadokite priests who lost their power at the Jerusalem Temple. A text found at Qumran known as MMT (4Q394-4Q399) is addressed to those in power at Jerusalem. It discusses legal topics, outlining concerns and differences in interpretation of Biblical purity laws. The regulations in MMT are stricter about purity issues than those of the Jerusalem Temple cult. The responsibilities of priests as discussed in MMT are similar to the responsibilities of the Examiner as discussed in other texts.

<sup>21</sup> See CD XIII 9-10. Murphy [2002, p. 42] speculates that the fetters (or chains) that bound incoming members might have included high interest debt, liens on property, contract labor agreements, and other obligations that the Examiner assumed or redeemed.

For the Examiner to carry out his duties, it would be necessary to be literate and to be able to keep written records. The Damascus Document seems to imply that the Examiner must have mastered the languages of humans.<sup>22</sup> For instance, if each member is to contribute a portion of their income to the poor or transfer their assets to the community, recordkeeping would be necessary. In some cases there are specific rules mentioned that would require the Examiner to keep written records. Some of these records relate to economic issues but some relate to other issues as well.

Text 4Q477, "Rebukes of the Overseer," describing various admonishments was probably written by the Examiner [Murphy, 2002]. While there is no specific mention of the Examiner in the text, it seems reasonable that the Examiner wrote this document because of a prescriptive text stating that he should keep such records. The need to rebuke others is found in Leviticus 19:17. Two passages in the Dead Sea Scrolls relate to this issue and there is a specific statement in the Damascus Document that the Examiner should prepare a report of rebuke.<sup>23</sup> Assumedly, such written records could later be consulted and used if further problems arose. The Rebukes of the Overseer text gives us an example of recordkeeping. This text includes a list of at least three entries with the names of people and offenses for which these people were rebuked. There is a typical form for each entry: they reproved [personal name] for [transgression]. There is an empty space and mark in the margin (not quite a check mark) which indicates a new entry for a person with a transgression. While there are no clear violations concerning economic issues in this text, it still reflects recordkeeping – probably performed by the Examiner.<sup>24</sup>

Accountability involves rendering accounts about an individual's behavior or activities [Roberts, 1991] and is a way of making sense of the world by making it reportable and observable [Garfinkel, 1967]. Ezzamel [2009, p. 349] contends that accounting may be understood as a technology that underpins social, moral, and natural order, by functioning as a set of insti-

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<sup>22</sup> See CD MS A XIV 9-10.

<sup>23</sup> See 1QS V 24–VI 11 and CD MS A IX 2-4 for the texts on the need for rebuke of others and see CD MS A IX 16-20 for the text on the instruction for the Examiner to write down a report of rebuke. Similarly, as found in 4Q266 D<sup>a</sup> frg. 18, V 16, the Examiner was to write down a sentence for a person expelled from the camp [Reed, 1996].

<sup>24</sup> Murphy [2002, p. 222] argues that these violations may indeed be associated with wealth.

tutionalized practices, a ritual/religious ceremony, or as a means of disciplining and controlling populations. He argues that order in pre-modern societies is conceived as a means of organizing society in the image of heavenly order that is maintained through a number of performative rituals of which accounting is an important part. The execution of rebukes within the Essene community involves more than simply recordkeeping. It represents an accountability-related performative ritual shaped by Levitical Law used to discipline and control Essene society.

There are also a few economic texts consisting of letters, deeds, and accounts or contracts found at Qumran that may have been prepared by the Examiner.<sup>25</sup> We discuss one of these texts in greater detail in a subsequent section on the Examiner's role as an auditor. Having outlined the overall role of the Examiner and some general recordkeeping/accountability tasks that he likely performed, we now turn to a more focused discussion on how the Examiner was to act in a capacity similar to a commodity regulator, auditor, and tax agent, and how Essene religious beliefs and ethical codes underpinned these functions.

*The Examiner as a regulator:* The Damascus Document specifies that the Examiner had administrative responsibility over all commercial transactions outside the community. Particularly, sectarian trade (i.e., buying and selling) with outsiders was permitted only if it was sanctioned by the Examiner:

No man shall form any association for buying and selling without informing the Guardian of the camp and shall act on [his] advice and they shall not go [astray] [Vermes, 1997, p. 142].<sup>26</sup>

Another translation from a corresponding text reads:

... Let no one do anything to buy and or to sell except before the Examiner who is in the camp; he shall do it [ ] so that they do not err [Murphy, 2002, p. 57].<sup>27</sup>

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<sup>25</sup> See 4Q342-4Q361. These texts were published in Cotton and Yardeni [1997]. For a variety of reasons which Cotton discusses, she contends that many of these texts came from other places in the Judean desert and were not from Qumran. Contrariwise, Eshel [2001] makes the case that at least some of these texts were from Qumran, and Murphy [2002] argues that many of these texts were indeed produced at Qumran. In general, it seems likely that the Examiner would have produced documentary texts like these.

<sup>26</sup> See CD XIII 15-17.

<sup>27</sup> See 4QD<sup>d</sup> X ii 1-2. Italic text indicates text reconstructed on the basis of 4QD<sup>a</sup>.



If a community member wished to enter into a business of selling and buying commodities such as dates or grain, the member was first required to register with the Examiner. Although it is not clear what information was required of the member, it is reasonable to posit that the Examiner demanded information as to the type of trading in which the member was interested, those with whom the sectarian would be trading, and how the business would operate. The Examiner likely also considered the financial condition of the member (recall that most property was privately maintained in the Damascus community), as the wealth of sectarians was the foremost object of the Examiner's scrutiny [Murphy, 2002]. Consequently, it is possible that the Examiner obtained the necessary information regarding the financial status of the sectarian before making a decision on whether or not to approve the member's proposed business venture.

The community's stringent interpretation of purity laws severely restricted members' potential trading partners. Whereas community members could, in certain circumstances, deal with Gentiles<sup>28</sup> and mainstream Jews (with Examiner permission), members absolutely could not transact business with apostates and would be heavily penalized if found doing so [Murphy, 2002, p. 398]. A major concern in dealing with Gentiles is that they did not understand purity issues and, consequently, did not follow appropriate procedures necessary to maintain purity, such as the proper tithing of produce. Several references are made to sons (or men) of the "pit" in the Dead Sea Scrolls.<sup>29</sup> While the phrase is frequently understood to be a derogatory metaphor for the community's enemies, Murphy [2002, p. 76] contends that the phrase has a concrete referent in local economic practice. Ancient ostraca indicate "the pit" to be a place where commodities such as grain, wine, and oil were deposited, paid or stored. Therefore, the pit "was an economic hub long before the advent of the contemporary stock exchange" [Murphy, 2002, p. 373]. Since the phrase occurs in contexts where the economic practices of others are being condemned, sons (or men) of the pit might also refer to owners or merchants who managed pits where taxes, debts, or other assessments were paid in kind.

The Examiner authorized all cash purchases and sales

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<sup>28</sup> Members could deal with Gentiles so long as the dealing did not involve violence or charity. Also, CD XII 8-9 states that clean animals or birds and grain should not be sold to Gentiles.

<sup>29</sup> See CD VI 15, XIII 14, 1QS IX 16, 22, 19, and 4QD<sup>a</sup> 3 ii 20-21.

in an effort to prevent members from dealing with the wrong people such as Gentiles, apostates, or the sons of the pit, handling tainted funds obtained through usury, or contributing to institutions rejected by the community (e.g., the Temple and perhaps the tax-farming system) [Murphy, 2002]. The Damascus Document prohibits usury among members, and this prohibition is based on the Levitical Law against usury (see Leviticus 25:37; Ezekiel 18; Psalm 15).<sup>30</sup> The community regarded money obtained through usury as violent gain. The sect's socio-religious values such as their aversion to currency obtained in a manner condemned by Mosaic Law and their fidelity to the covenant in not dealing with "impure" individuals or contributing to institutions rejected by their society, created the need for a regulator to maintain their purity of life and faith in part by ensuring that community funds would not be intermingled with tainted funds – an intolerable outcome according to the Dead Sea Scrolls.<sup>31</sup>

As found in the Damascus Document and in the Community Rule, community members are threatened with the prospect of penalties and fines to be imposed by the Examiner and others in cases of noncompliance with community rules regarding property and commercial matters:

[The on]e who [l]ies about money knowingly shall be [separat]ed from the purity [for one year] | [and shall be pu]nished for six days [Murphy, 2002, p. 53].<sup>32</sup>

If one of them has lied deliberately in matters of property, he shall be excluded from the pure Meal of the Congregation for one year and shall do penance with respect to one quarter of his food [Vermes, 1997, p. 107].<sup>33</sup>

In fact, lying about property is the first sin mentioned in sectarian penal codes in both the Damascus Document and the Community Rule. Since buying and selling involves property, it is likely that community members who did not follow the prescribed protocol for outside trading were subject to penalties including partial excommunication or expulsion – a disciplinary responsibility of the Examiner in his role as a regulator.

<sup>30</sup> See 4QD<sup>d</sup> 4 8-11.

<sup>31</sup> See 1QS IX 9 and 4QS<sup>d</sup> VII 8-9.

<sup>32</sup> See CD XIV 20-21. The fragmentary text was reconstructed by Murphy [2002] using 4QDd 11 i 4-5, 14, and 1QS VI 24-25.

<sup>33</sup> See 1QS VI 24-25. In the Community Rule, this probably was an issue only when people transferred their property to the sect upon initiation as, after the transfer, they (conceivably) had no private property.

*The Examiner as an auditor:* The Damascus Document and Community Rule indicate that the Examiner was responsible for examining and admitting newcomers to the community based on his assessment:

And everyone who joins his congregation he shall examine him for his deeds and his insight and his strength and his might and his wealth, and shall inscribe him in his place according to his inheritance in the lot of light [Murphy, 2002, p. 59].<sup>34</sup>

No member of the camp shall have authority to admit a man to the Congregation against the decision of the Guardian of the camp [Vermes, 1997, p. 142].<sup>35</sup>

Every man, born of Israel, who freely pledges himself to join the Council of the Community shall be examined by the Guardian at the head of the Congregation concerning his understanding and his deeds [Vermes, 1997, p. 106].<sup>36</sup>

The Community Rule states an additional requirement in that after a one-year probationary period, the initiates' property was to be transferred to the community:

... his property and earnings shall be handed over to the Bursar of the Congregation who shall register it to his account and shall not spend it for the Congregation ... then he shall be inscribed among his brethren ... his property shall be merged and he shall offer his counsel and judgment to the Community [Vermes, 1997, 106-107].<sup>37</sup>

Thus, in the Community Rule, the Examiner's inspection of new sectaries included overseeing the deposits of the initiate's money or commodities [Murphy, 2002]. The Community Rule specifies that the initiate is to register his goods in the communal ledger "in his own hand," and that at every stage his act is voluntary.<sup>38</sup> In other words, the initiate himself would transcribe his inventory of assets onto the communal account ledger. The voluntary and independent nature of the transfer appears to have societal importance as the term "freely pledged" is used several times in the Community Rule in reference to

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<sup>34</sup> See CD XIII 11-12.

<sup>35</sup> See CD XIII 13.

<sup>36</sup> See 1 QS VI 13-14.

<sup>37</sup> See 1QS VI 20-24.

<sup>38</sup> See Murphy [2002, pp. 366, 370, 373] and 1QS VI 20.

sectarian membership.<sup>39</sup> This conscription/inspection process was performed each time an initiate joined the community and represents another important performative ritual within the Essene community institutionalized into their society by repetition and reiteration [cf. Hodgson, 2005]. The conscription/inspection process represented a coincidence of signifying and enacting [cf. Buttler, 1993, p. 198] a new initiate's acceptance into the religious community. This process may also be understood as a pre-screening of anticipated membership in a post-judgment society based on the group's eschatological vision.

In addition to assessing the intangible assets of the initiate such as his deeds and insight, the Examiner also examined his wealth. Indeed, an initiate's wealth was the primary focus of the Examiner's scrutiny [Murphy, 2002]. The meaning of the verb "to examine" used in the Damascus Document is "to pay careful attention to or to examine" [Murphy, 2002, p. 59].<sup>40</sup> Although the precise nature of the Examiner's scrutiny is ambiguous, it is likely that the Examiner checked the self-entered accounts of the initiate in the ledger against the actual possessions being enlisted.<sup>41</sup> Since the initiate would register the goods in the ledger by his own hand, the Examiner would be independent of that accounting record and audit the ledger by cross-checking it against the actual money, commodities, and other property being transferred. Since the text indicates that the Examiner supervised the registration of goods in the initiate's own hand in the communal ledger, positing that his supervisory function included verifying that the ledger was accurate is certainly reasonable, especially in light of evidence that auditing was being practiced in the ancient civilizations of Mesopotamia, Egypt, Greece, and Rome.

There are several direct and indirect references to auditing in the Bible [Davis, 1981; Smolinski et al., 1992]. For example, Davis [1981] contends that Joseph audited the records of subordinates in managing Potiphar's estate (see Genesis 39) and

<sup>39</sup> For example, see 1QS V 1, 6-8, 22-23, VI 13-14.

<sup>40</sup> This verb is used frequently in a papyrus record of Aramaic accounts of customs inspections from Egypt (ca. 450-400 BCE), for example: "On the 30<sup>th</sup> of Athyr they inspected (examined) for Egypt, 1 ship of Ionian, a large ship it is. The duty which was collected from it and made over to the store-house of the king: gold, 10 staters for gold, 8 sheckels, 15 hallurs; silver, 10 karsh, 2 hallurs, 2 quarters" [Murphy, 2002, p. 374].

<sup>41</sup> As found in Acts 5, Ananias and Sapphira were punished because they lied about what they handed over to the group. While the story in Acts 5 does not explain how Peter knew this, it infers that some sort of accounting was done here.

Hagerman [1980] notes several instances in the Old Testament where an audit was implied, such as in 2 Kings 22:5-7 where workers repairing the Temple were required to render an account of money. Further, clay tablets from ancient Mesopotamia reveal tiny marks next to accounting figures (e.g., amounts of grain) indicating that some type of checking was performed [Most, 1959; Smolinski et al., 1992]. A drawing from an ancient Egyptian tomb indicates that as grain was deposited in a granary, the amount was recorded independently by two scribes and a supervisor compared the two amounts [Smolinski et al., 1992]. There is also evidence that audit type duties were being performed during the Achaemenid Persian Empire (550–330 BCE) as revealed in the Persepolis Fortification Tablets [Vollmers, 2009]. Moreover, one of the few economic texts found at Qumran (4Q350) points to another area where the Examiner may have functioned as an auditor.<sup>42</sup>

4Q350 seems to be a ledger with three columns with twelve names. Cotton [2000] suggests that the first column is a list of names, the second column with letters underlined refers to amounts of grain, and that the third column represents checks added by the producer of the text which appear to be checks made by someone who is verifying the items and amounts. Other examples of such ledgers have been found in other sites in the Judean desert.<sup>43</sup> Since this text is similar to those found at other sites, it seems reasonable that the Examiner might have written such a text and/or verified the items or amounts, although we cannot prove this.

As Mosaic Law compelled sectarians in the Community Rule to share property, and societal importance was placed on the voluntary and independent nature of the transfer of property to the community, we again see how the socio-religious values of a community can shape their accounting and auditing practices. A communal ledger on which entries were being made by various individuals (initiates) must be examined for accuracy, creating the need for an individual such as the Examiner to function

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<sup>42</sup> 4Q350 is a Greek economic text which is found on the back of a literary text, Narrative work and Prayer (4Q460), written in Hebrew. Some scholars have argued that this text must have been produced by someone else – perhaps even by the Romans who later occupied the site. However, Richey [2012, p. 186] claims that “4Q350 thus provides compelling evidence for the Covenanters’ daily business having been conducted, at least on occasion, in the Greek language and incorporating common recording techniques.”

<sup>43</sup> For example, see Mur 89-107, Nahal Seelim (34Se 5), and Nahal Mishmar (Mish 2).

in this regard.

*The Examiner as a tax agent:* Another Mosaic Law influenced one of the community's taxation systems. The command in Leviticus 19:18 "to love your neighbor as yourself" is quoted in the Damascus Document.<sup>44</sup> Indeed, Josephus [1970] describes the Essenes as "lovers of one another." This community ideal shaped a taxation practice aimed to help sectarians in need:

They shall place the earnings of at least two days out of every month into the hands of the Guardian and the Judges, and from it they shall give to the fatherless, and from it they shall succor the poor and the needy, the aged sick and the man who is stricken (with disease), the captive taken by a foreign people, the virgin with no near kin, and the ma[id for] whom no man cares...[Vermes, 1997, p. 143].<sup>45</sup>

The phrase "at least" in the text indicates that in hard times greater contributions were probably raised on a voluntary basis [Capper, 2002]. Feeding and caring for the poor is not distinctively Essene, however, as many Biblical texts make the case for this practice. Capper [2002] states that this Damascus community tax remarkably anticipates Aristides' account of early Christian charity and contends that Jesus took an interest in this organized poor-care network.<sup>46</sup> The explanation of Jesus' commandment that we should love one another in 1 John ardently concludes: "How does God's love abide in anyone who has the world's goods and sees a brother in need and yet refuses help?" (1 John 3:17).

The Examiner's function as a tax agent here is an easy association to make. The Damascus Document reveals that it was the Examiner and judges who received the monthly contribution from sect members.<sup>47</sup> It is not exactly clear what "earnings" represent, however. As outlined earlier, intra-sect commerce was on a barter system so earnings may be referring to money earned in Examiner-sanctioned commerce with outsiders. If this were to be the case, however, it remains unclear whether earnings refer to gross proceeds from selling commodities such as date honey or monthly "net income" from trading activity. It is also possible

<sup>44</sup> See CD VI 20-21.

<sup>45</sup> See CD XIV 12-19.

<sup>46</sup> Aristides the Athenian was a Greek Christian (2 CE) who wrote about Jews and early Christians.

<sup>47</sup> Perhaps the role of the judges in the collection of this tax represents an internal control function.

that earnings refer to actual goods produced or caught (e.g., dates, soap, fish) as opposed to currency, or some combination of the two. However, taxes consisting of the commodities themselves are described with more specificity elsewhere in the Dead Sea Scrolls.<sup>48</sup>

Regardless of the form of the payment, the Examiner and judges were responsible for levying and collecting it each month. The taxes were used to support community members who needed assistance. This tax may also be viewed as a performative ritual. Members' giving to the community's needy both signified and enacted [cf. Buttler, 1993, p. 198] their love for neighbors as ordered by Levitical Law. This monthly ritual was institutionalized within Essene society by repetition and reiteration [cf. Hodgson, 2005]. The Examiner was also responsible for enforcing community rules (including their tax code) by taking disciplinary action against members who were deceitful in matters of property.

#### THE SACRED-SECULAR DIVIDE

In this section, we discuss how our findings on Essene accounting practices contribute to the literature on the sacred-secular divide. The notion of a sacred-secular divide in religious institutions was introduced into the accounting literature with Laughlin's [1988] study on the Church of England [McPhail et al., 2005]. The sacred-secular dichotomy implies that accounting systems in a religious organization are not part of its sacred agenda and should not interfere with the more important spiritual endeavors of the institution [Laughlin, 1988; Laughlin, 1990]. According to this perspective, accounting is a profane support activity, separate from the legitimate sacred part of a church and the use of accounting in the church is viewed as an unwanted intervention into the sacred realm [Carmona and Ez-zamel, 2006]. To illustrate, Laughlin [1988, p. 38] concludes "accounting systems, in this context, are legitimate aids...but they are not part of the sacred agenda and should not interfere with the more important spiritual endeavors of the Church of England." A research framework based on the sacred-secular divide was further developed by Booth [1993] and some subsequent studies involving Australian Christian organizations adopted this perspective [Booth, 1995; Lightbody, 2000; Parker, 2001,

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<sup>48</sup> The Temple Scroll (11Q19 LX 8-10) stipulates that certain percentages of pigeons, wild animals, fish, and honey were to be given to the priests and Levites. The Temple Scroll is one of the Dead Sea Scrolls discovered at Qumran.

2002].

Accounting researchers have become increasingly skeptical of the sacred-secular divide, however, and are eager to move beyond it in their engagement with religion [McKernan and Kosmala, 2007, p. 731]. Irvine [2005] conducted interviews with key leaders and reviewed financial records and meeting minutes of an Australian Anglican church in considering the sacred-secular divide. Challenging the sacred-secular framework, she finds that attitudes toward accounting are inextricably intertwined with religious beliefs and that accounting can be a valuable tool in a cooperative attempt to implement a spiritual vision. Similarly, Jacobs' [2005] findings based on interviews with accountants in the Church of Scotland also call into question the sacred-secular divide. He finds individual perceptions to be more consistent with jurisdictional conflict between accountants and clergy rather than evidence of a sacred-secular divide, concluding that sacred or secular accounting is an issue of perception. Jacobs and Walker [2004] explored the Iona Community of Scotland and found evidence that challenges the idea that accounting has no role in a sacred setting. Quattrone [2004] concluded that the sacred-secular interpretation does not hold in his analysis of the development of accounting practices in the Society of Jesus in Italy (16–17 CE), but rather their development was tightly intertwined with the ideology of the Roman Catholic doctrine of the Counter-Reformation.

Studies involving religious settings outside of western Christian churches also question the sacred-secular divide. Abdul-Rahman and Goddard [1998] studied two Islamic religious organizations in Malaysia and claim that Islam does not concede the sacred-secular dichotomy as Islam's worldview encompasses both the worldly aspect and the religious aspect, with the worldly aspect seen as preparation for the religious aspect. Kuasiriken and Constable [2010] examined the cosmology of early Bangkok accounting (mid-19th century) and find no evidence of a sacred-secular divide. Ezzamel [2009] claims that ancient Egyptian temples (1552–1080 BCE) were sites of distinguishable but intertwined sacred and secular space and argues that accounting can be part of the sacred assembly. Fonfeder et al. [2003] studied the Hebrew Talmud's account of internal controls in the ancient Jerusalem Temple (520 BCE–70 CE) and conclude that accounting did not represent a profane activity at odds with the Temple's mission but rather was an integral part of the ritual process at the Temple.

Informed by this literature, we now consider whether the



sacred-secular framework applies to Essene accounting practices. Three Essene accounting/accountability activities are especially relevant to this analysis: disciplinary recordkeeping, taxation, and newcomer initiation. Some scholars believe that these accounting/accountability duties actually seem priestly [Kugler, 2000; Steiner, 2001] which is contradictory to the notion that accounting has no place amid the sacred. First, it is argued earlier in this paper that the execution of rebukes within the Essene community represents an accountability-related performative ritual shaped by Levitical Law used to discipline and control Essene society. Keeping records of transgressions was necessary in order to identify repeat offenders and potentially expel them from the camp. The goal of this entire process was to preserve the purity of the community. Recall that the Essenes' vision was to establish a community on earth that would emulate a perfect post-judgment society and they worked to maintain this near-utopian precursor society in part by disciplining or removing those individuals who the Examiner believed were not likely to be a part of the imminent post-judgment society. Accounting was linked to their spiritual beliefs and used as a tool to implement the Essenes' vision. This is consistent with Irvine's [2005] conclusions. She finds that an Australian Anglican church uses a financial budget as a measure of spiritual vitality and a tool to assist in its vision. The Essenes likely used the record of rebukes as a measure of the community's spiritual purity in anticipation of a perfect post-judgment society.

Second, community members demonstrated their obedience to the Mosaic command to "love your neighbor as yourself" by giving to the group's needy. A taxation system whereby members paid a tax consisting of at least two days of every month's earnings to the Examiner and judges was necessary to implement this spiritual goal of caring for one another. Accounting in this context does not appear to be a profane support activity peripheral to a sacred agenda, but rather an integral part of the community's goal of strict adherence to Levitical law – necessary for them to remain spiritually pure.

Finally, newcomer initiation provides evidence that accounting was directly linked to the sacred admittance process. The Examiner oversaw the deposit of the initiate's money and commodities to the communal fund and the initiate himself registered his goods in the communal ledger as the voluntary nature of the transfer had societal importance to the group. The names of all who were accepted into the Essene community were recorded in the ledger which was likely seen as a precursor

to the Biblical book of life. Once again, accounting in this context seems to be intertwined with the sacred, which is inconsistent with the sacred-secular divide perspective. Far from being antithetical to religious beliefs, we find that accounting actually enabled the better practice and monitoring of religious behavior.

## SUMMARY AND CONCLUSION

In this study, we explored the Dead Sea Scrolls to demonstrate how Essene socio-religious values shaped their accounting and economic practices. We focused primarily on the accounting and commercial responsibilities of a leader within their community – the Examiner. We outlined how certain sectarian accounting practices may be understood as ritual/religious ceremony and addressed the performative roles of the Essenes' accounting and business practices in light of their beliefs.

The principal literary texts used in our analysis are the Damascus Document and the Community Rule which outline rules concerning the institutions and organization of Essene communities. Our research indicates that the Examiner's maintenance of a record of rebukes represents an accountability-related performative ritual that was formed by Levitical Law and used to discipline and control Essene society. Our research also reveals that in sanctioning members' external trading activities in an effort to protect the Damascus community from dealing with the wrong people, handling tainted funds, or contributing to institutions prohibited by the sect, the Examiner performed the role of a commodity regulator. The religious values of the Essenes such as their compulsion to avoid defilement by trading with people they considered to be impure or by handling money obtained through usury created the need for a regulator within their society.

The Community Rule suggests that the Examiner functioned as an auditor within the community. The Examiner oversaw deposits of initiates' money and examined their wealth upon admission into the group. We contend that the Examiner verified community records, and that the need for this audit function was produced by the socio-religious values of the Essenes. Finally, the text reveals that the Examiner (along with judges) acted as a tax agent by imposing and collecting monthly taxes (about 8% of earnings) from community members to help sectarians in need. The Levitical Law "to love your neighbor as yourself" influenced the taxation system and the need for a tax agent. In sum, the accounting and regulatory structures and

practices associated with each of these economic functions of the Examiner were shaped by the socio-religious values of the Essenes.

We find that accounting would have been essential in creating and maintaining an economy based on the community's Biblically-inspired eschatological vision. An audit of the initiates would be required to ensure that only suitable individuals joined the religious community; regulation, taxation, recordkeeping, and discipline would be necessary to make certain that matters of property and commerce were being conducted in accordance with the community's guidelines based on the society's interpretation of purity laws. The Examiner was to play a leading role in each of these areas. We find that the accounting practices of the Essenes were intertwined with, as opposed to separate from, their belief system and used as tools to implement their spiritual vision. We add to the literature on the interaction of religion with the structures and practices of accounting and regulation within society – a topic that has been historically neglected or marginalized [Kuasirikun and Constable, 2010].

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