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Taxes in the dust

Vijay Joshi

TAXES IN THE DUST

An article in the *Athens Daily News*, Athens, Georgia, December 16, 1998, by Vijay Joshi, Associated Press, reports regarding clay tablets unearthed in the tomb of King Scorpion I in Southern Egypt. Since 1985, Gunter Dreyer, head of the German Archaeological Institute and his team have recovered approximately 300 pieces of written materials on clay tablets which are not much larger than a postage stamp and clay jars and vases which have ink impressions. This discovery is believed to be very important in the search for the origins of the written word. Although symbols were used, it is considered true writing because each symbol represents a consonant and makes up syllables. Not only do these items perhaps represent the earliest known human writing, they mostly deal with taxes.

Dreyer indicates that these Egyptian writings represent the first evidence that hieroglyphics used in the later Pharaonic Dynasties developed gradually. The tablets were written between 3300 and 3200 B.C., and two-thirds record linen and oil deliveries to King Scorpion I in the form of tithes, which is a polite way of describing taxes. The records also include short notes, numbers, and lists of names of kings and institutions. Dreyer said that such writing resulted from economic necessity rather than creative efforts of individuals. As kings expanded areas of control, records of taxes, which were paid in commodities, became a necessity.

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HISTORY IN PRINT

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

Accounting, Business and Financial History, Vol. 8, No. 1 (1998), (Selected Items):

Anderson, Malcolm. "Accounting history publications 1995/6." pp. 105-124.

Lister, Roger J. "Business ethics: A 3000 year old orthodox perspective which impinges on contemporary business decisions." pp. 1-11.

McCoy, Timothy L. and Dale L. Flesher. "A case of an early 1900s principal-agent relationship in the Mississippi lumber industry." pp. 13-31.

Pitts, Marianne V. "Victorian share-pricing - a problem in thin trading." pp. 33-52.

Thomson, Dianne and Malcolm Abbot. "The life and death of the Australian permanent building societies." pp. 73-103.

Wilson, John F. "Ferranti and the accountant, 1896-1975: The struggle between priorities and reality." pp. 53-72.

Accounting, Business and Financial History, Vol. 8, No. 2 (1998), (Selected Items):

Bowden, Sue and Josephine Maltby. "More a national asset than an investor's paradise: Financial management and the British Motor Corporation, 1952-68." pp. 137-164.

Jachau, Roger and Paul Hill. "Agricultural cost accounting development in Britain: The contribution of three men from Wye—a review note." pp. 165-174.

Mattessich, Richard. "Review and extension of Bhattacharyya's *Modern Accounting Concepts in Kautilya's* Arthastra." pp. 191-209.

Tyson, Thomas N. "Mercantilism, management accounting or managerialism?