

10-1977

Quipu And Its Uses

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Recommended Citation

Bayou, Mohamed Elhadi (1977) "Quipu And Its Uses," *Woman C.P.A.*: Vol. 39 : Iss. 4 , Article 5.
Available at: <https://egrove.olemiss.edu/wcpa/vol39/iss4/5>

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The Quipu And Its Uses

Studying counting devices used by ancient people can help illuminate the history of accounting. One of these old devices is the "quipu" which was used by the Inca Indians who inhabited Peru from circa 3000 B.C. to the Spanish Conquest near the middle of the sixteenth century. It is still used in parts of Peru today.

What Is The Quipu?

The quipu, pronounced k e' p oo' means "knot" in the Quichua Indian language. It is a record keeping device consisting of a main cord to which were attached knotted pendent cords by means of strings. The main cord, which was usually of cotton or wool, varied in length from a few inches to more than a yard. After preparing the main cord more strings would be spun to twice the desired length, doubled, twisted together, and looped over the main rope much as a gift tag string is attached to

the ribbon, drawn taut, and knotted at the free end. Several strings would be hanging then from the main cord. The number of these strings sometimes exceeded one hundred, but they rarely were more than one-half yard in length.

At this stage, knots would be fixed on the pendent cords. Each of these knots represented a number whose value depended on its distance from the main cord. Therefore, a single overhand knot at the bottom of the string, i.e., farthest from the main cord, represented the unit one, and two knots at the same position represented the unit two.

The higher or the closer the position of a knot to the main cord the greater its value. It is of much interest to note that the knots usually were arranged in fairly systematic rows across the quipu so that the unit knot on one cord would fairly approximate the unit knots on the other cords in the quipu. Such placement of

knots indicates an early awareness of the decimal system because some spaces were left empty without knots.

Uses of the Quipu;

The skill of preparing and reading the quipu was passed from father to son. It was also studied at the "Teacher House" by youths of the ruling caste in the third year of their four-year course. People who had such skill were called "quipumayus". These record keepers provided information on many areas such as governmental matters or social events like the registration of births, deaths, and marriages. At least four quipumayus were required for each village. The larger the village the more quipumayus were required to live there so that each one could check the work of the others in an ancient form of internal control.

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