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# Food Security: the Athenian Grain-Tax Law of 374/3 BC

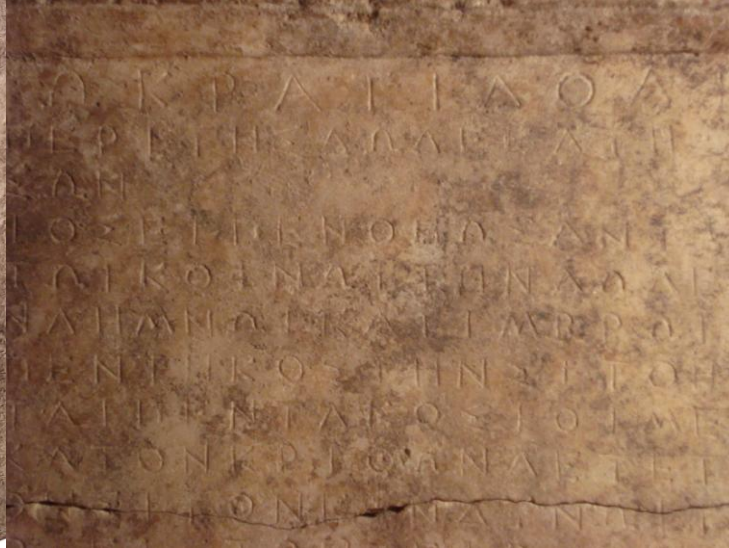
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University of Strathclyde

## Purpose

- This paper examines the translation of the Athenian Grain-Tax Law 374/3 BC - Classical Antiquity
- In particular, exploring the contribution of accounting history in interpreting the method of ‘accounting’ for tax collection and the accountability relations represented by the tax
- Introduces the case of Grain-Tax as a new piece of empirical evidence discovered in the Athenian market place excavations 1986, as yet, not known to have been studied within accounting research



## Athenian Grain-Tax Law of 374/3 BC



## Accounting literature on Classical Athens 500-300 BC

George Costouros ,1972; 1977; 1978

- Based on the Athenian Constitution by Aristotle 350 BC and speeches by other orators Aeschines and Demothenes
- Identified 3 broad states of accountants with division of authority and roles and responsibilities underpinned by an integrated accounting system
- Tax as seen as a means of providing public resources

## Contributions from accounting histories

Seminal work of Ezzamel & Carmona (2007)

Mesopotamia and Ancient Egypt 8000-3700 BC

- As far away as us!
- Distinct in terms of agrarian..pastoral, non-industrial, pre-coinage
- Empirical questions guiding
- Context for considering tax
- Role of accounting in “levying and collecting precise tax liabilities”, legitimising authority reflecting accountability

## Contributions from accounting histories

Seminal work of Ezzamel & Carmona (2007)

Problems and challenges

- Incomplete records
- Remote context, dead language
- Translation difficulties

Framework for future research on accounting histories

- Methodological challenges of time
- Socio-economic context
- Complementary research questions for inter-disciplinary research

## Design / Methodology / Approach

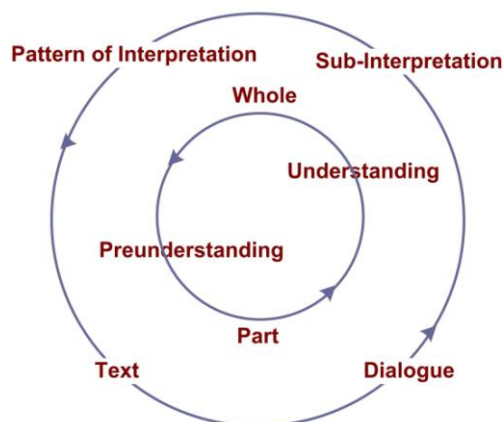
New empirical 'site' - Athenian Grain-Tax Law of 374/3 BC

Alethic hermeneutic analysis

Emphasis

- interpreting the method of accounting for tax collection depicted by the inscription and
- the accountability relations illustrated by the method of taxation

## Hermeneutics



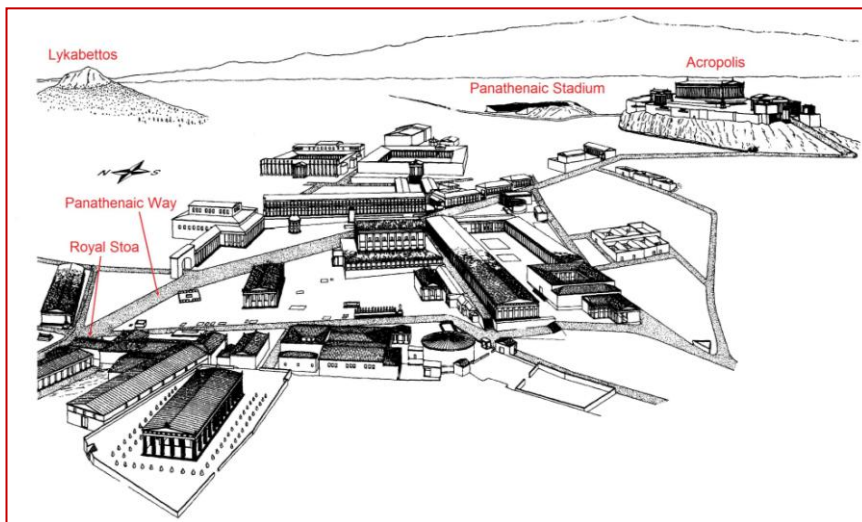
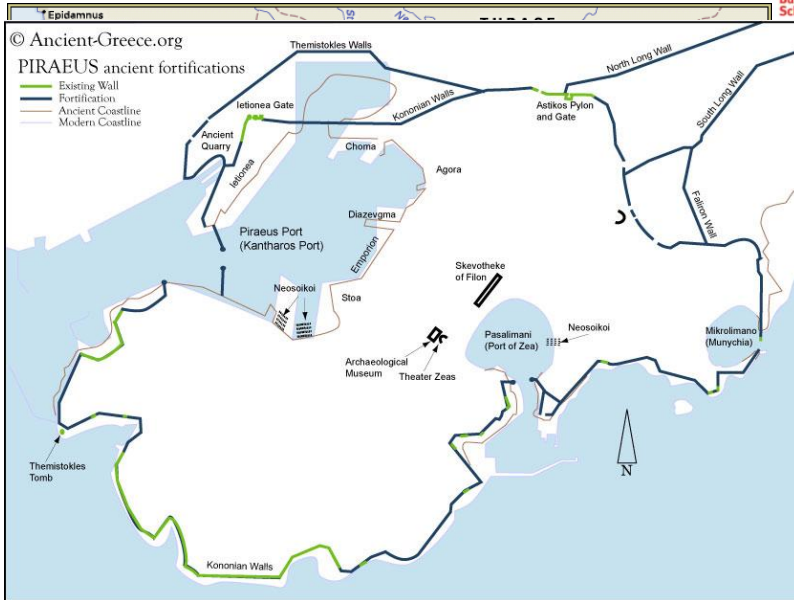
**Figure 1: The Hermeneutic Circle of Interpretation**  
Source: Alvesson and Sköldberg (2004:66)

## Hermeneutics

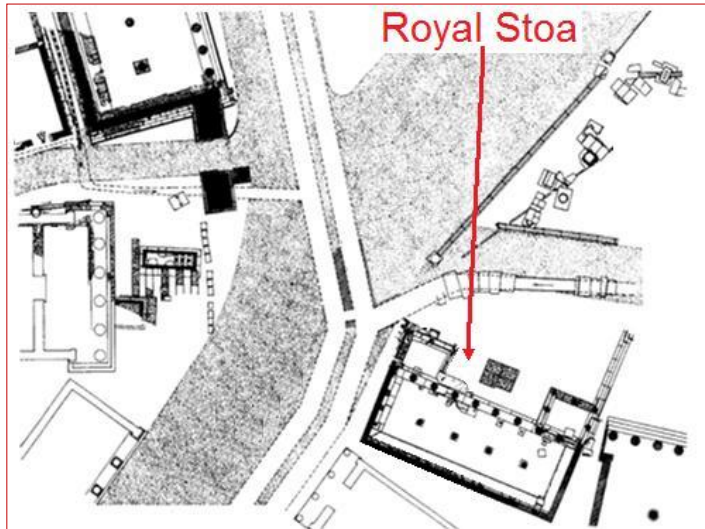
### 3 distinct revolution

- translation of a Marble Stele inscribed in Greek with the Grain-Tax
- a linguistic translation by the authors taking into account alternative translations from other disciplines and
- placing the evidence in context through symbolic interpretations of other artifacts of the time – fieldwork inspection of the Stele and the excavation site!

## Findings



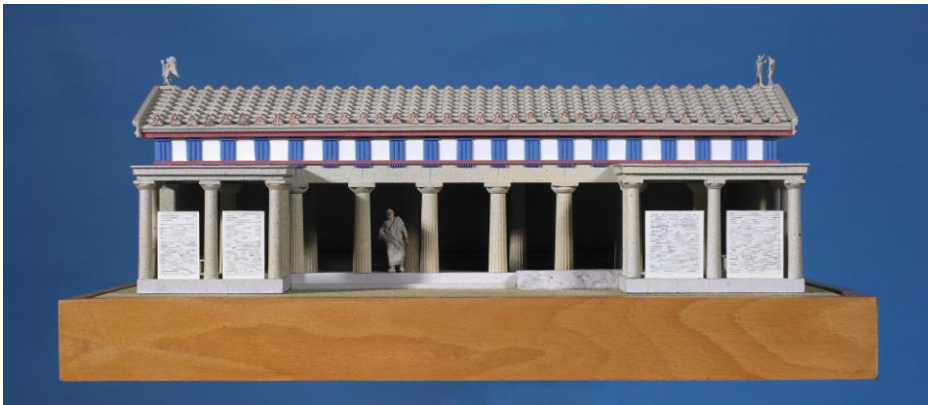




## Excavation Site



## Reconstruction



## Findings

First and most comprehensive translation by epigrapher Ron Stroud a visitor from Princeton with the excavation team at the American Studies Institute in Athens

On the complexity of his task (Stroud, 1998; 84) acknowledges, for example, "*lines 55-61 fail to unravel all of their obscurities but also that very soon others will try to reach more plausible conclusions about these tenths (read tax quantities) and their financial context*"

## Findings

Alternative translations compared

- **Driscoll (2007)** *Some Unusual Sources of Revenue in Classical Greece*. University of Chicago
- **Harris (1999)** Notes on the New Grain-Tax Law *Zeitschrift Fur Papyrologie und Epigraphik*, 128, 269-272.
- **Osborne (2000)**, Review of R.S. Stroud: The Athenian Grain-Tax Law of 374/3 BC. *The Classical Review*, 50(1), 172-174.
- **Moreno (2003)** Athenian Bread-Baskets: The Grain-Tax Law of 374/3 BC Re-interpreted. *Zeitschrift Fur Papyrologie und Epigraphik*, 145, 97-106.
- **Stroud (1998)** *The Athenian grain-tax law of 374/3 B.C*  
Princeton: American School of Classical Studies at Athens.

## Findings

Our interpretation of the tax highlights the interchangeable nature of grain and coinage as a 'currency' for payment including aspects of measurability alongside accountability



## Discussion

- Contribution of - combining business history (classics) to construct an interdisciplinary perspective including original translations
- Limitations include avoiding “present mindedness” and contextualising what is missing



## Contribution / Value

- Introducing a new empirical site
- Drawing new evidence for accounting research from Classical Athens and the Grain-Tax
- Highlighting the importance of inter-disciplinary research in accounting history and hermeneutic analysis
- Exploring the scope of what is viewed as evidence and what is missing