

Creative Accounting: Anomalies in Bookkeeping during the Old Babylonian Period

Abstract

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The purpose of this presentation is twofold: To describe administrative changes in the Old Babylonian period and to explore creative uses of the scribal education and local singular practices by scribes to meet new demands placed on them by the state. To illustrate these points three texts are examined that contain interesting and seemingly anomalous features: MLC 1683, YBC 10512, and TCL 10, 072.¹

The presentation uses currently accepted theories in the administrative history of the early Old Babylonian period in order to lay a backdrop for the texts presented. This period was a time of dynamic changes in the administration, a period which saw a shift from a large overarching bureaucracy to the exploitation of palace and temple wealth through private entrepreneurs who converted in-kind taxation/rent (such as dates, fish, wool, etc.) to silver on behalf of the palace or temple and obtained a profit in the process.

It is held that we can learn much about the administrative procedures and changes of this period through a thorough study of the scribal curriculum in each distinct locality and by comparison of these curriculums to the administrative practices, especially to anomalies in these practices, of the times and places of ancient Babylonia. Through such a study we can better our understanding of how the scribal curriculum shaped the future scribe, how much the scribe learned on the job, and how much overlap existed in the scribal education of each distinct locality.

¹ All translations presented here are my own. The first two, MLC 1683 and YBC 10512, appear for the first time in my master's thesis, a revised version of which will appear in CDLJ later this year.