

NINO Annual Conference 2020 'Bookkeeping Without Writing'

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Bookkeeping, in modern western society, is usually in the form of highly complex written records, in which the linguistic notation of names, words and clauses is combined with prescribed layouts such as columns and grids, and (most importantly) with numbers. By combining writing and other ways of visual communication, such graphic arrangements indicate that writing itself is not considered a sufficient means for the creation of financial records, and one may wonder if it ever was.

When approaching this question it is extremely useful to investigate graphic and material systems employed in administrative record-keeping, such as three-dimensional tokens, or graphic but non-written signs and codes. Such systems existed before writing, but they persisted also in literate societies, and were even used for the same purposes as those of writing.

Ancient Egyptian bookkeeping, at first sight, seems to have taken place entirely within the domain of writing, with extensive records on papyrus as the most obvious products of high-level administration, and brief written messages and accounts on ceramic and stone ostraca reaching down to almost insignificant events in daily life. Yet Ancient Egyptian administrative systems have also left records of a different nature, in which writing had a very limited role, or even no role at all.

One prominent type of relevant non-written records is one employing identity marks referring to individuals or groups of these. Throughout pharaonic history, such marking systems have been employed for administrative purposes. The New Kingdom (c. 1550-1070 BCE) has even left us numerous records on ostraca in which such marks play a key role. The arrangements of marks, and especially their combination with numbers and other types of graphic information, betray the increasing influence of writing on a system that had little to do with writing at the outset. Or did it?