

Token accounting in the Assyrian Empire

John MacGinnis

This paper examines the use of clay tokens in Assyria in the late second and first half of the first millennium BC. While the role played by tokens in the administrative regimes of early Mesopotamia has been much studied, the part played by tokens in later Mesopotamian history has received much less attention. Even awareness of their existence was limited, in part due to the fact that certain aspects of existing evidence had been neglected. But new discoveries from excavations of Assyrian levels, especially at the site of Ziyaret Tepe (the ancient Assyrian provincial capital of Tušhan) in southeastern Turkey, have thrown the issue firmly back into the limelight. This paper reviews this evidence and considers how the use of tokens interacted with cuneiform record-keeping in the administrative systems of the Assyrian Empire.