Accounting and accountability in ancient civilizations: Mesopotamia and ancient Egypt

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Abstract
Purpose
The purpose of this paper is to analyze and critique the growing literature on record-keeping practices in Mesopotamia and ancient Egypt with a particular focus on processes of ancient accountability, and provide a research agenda for future work.

Design/methodology/approach
Analyzes the contributions of accounting historians in this area as well as the research conducted by Assyriologists and Egyptologists. Our analysis emphasizes the embeddeness of ancient processes of accounting and accountability in their wider contexts.

Findings
A framework is proposed comprising levels and spheres of accountability. The levels of accountability consist of: hierarchical; horizontal; and self, all entailing both accounting and non-accounting elements. Furthermore, accountability is analyzed at three spheres: the individual-state, the state-individual, and the individual-individual.

Originality/value
Further research in this area might examine issues such as the temporal dimension of accountability and whether more precise time measures than those reported in the extant literature were enforced in ancient economies; how the ancients dealt with differences between actual and expected measures; examination on the extent to which accountability exerted an impact on, and the role of accounting in, ordering the lives of individuals and communities; and examination of the trajectories of accounting and accountability across different historical episodes.

Keywords
Accounting history, Ancient history, Accounting, Egypt, Exchange

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