Véronique Chankowski

Professeur d’histoire égéenne et économie antique

Directrice de l’UMR HiSoMA (*Histoire et sources des mondes antiques*)

Université Lyon 2 – France

veronique.chankowski@univ-lyon2.fr

<http://www.hisoma.mom.fr/>

LDAS VIII: “Accounts and Bookkeeping in the Ancient World: Question of Structure”, Heidelberg/Schwetzingen, 22-24 sept. 2016

**Abstract**

***Sanctuaries as Administrative Laboratories: Bookkeeping Experience in the Greek World, from Wood Tablets to Marble Steles***

The paper will mostly concentrate on the rich epigraphic documentation of the accounts of the *hieropoioi* from Delos between the end of the 4th c. BC to the end of the 2nd c. BC, but it will also make use of several other testimonies from Greece and Asia Minor concerning sanctuaries accounts during Hellenistic and Roman times. Sanctuaries appears as places where administrative experiences and innovations were possible, due to the amount of money involved and because of the visibility to be given to the administration of the gods properties.

Since discussions on legal aspects of archives in the ancient Greek world mostly concentrate on Athenian documents, the Delian accounts (about 500 long financial inscriptions) shed light on several important questions:

— The different supports of writing, which are mentioned in the Delian records, have usually been interpreted as the preliminary version of a unique annual document. On the contrary, the study of the vocabulary used to describe these supports in the accounts themselves shows a coherent and complex hierarchy between the documents, and reveals some aspects of the organization of the financial archives of the city. The paper will show that this organization was close to later systems known as double-entry bookkeeping.

It will also focus on the question of the function of the marble steles as part of the bookkeeping system: since steles could be used as a proof in case of trial for embezzlement, the question of the visibility of the records in the public or in the sacred space should be reexamined.

— In the Delian accounts, the more the vocabulary gets specialized, the more the form of the text of the accounts stabilizes, following established scheme, despite of the annual rotation of the officials. Some observations on the technical vocabulary of the Delian accounts may also be extended to other epigraphic habits in Hellenistic cities from Greece and Asia Minor. However, the confrontation between Greek accounting traditions and the Roman powers, at the end of the Hellenistic Period and during the setting up of Roman administrative control on Greek cities, tells a different story: Roman testimonies, in inscriptions as well as in literary sources, emphasize the corruption of the officials and the lack of efficiency of Greek financial organizations. It may be argued that this conflict between the rational systems which can be observed in the Hellenistic accounts and the corrupted finances denounced by the Roman authorities is not always the result of a crisis, but it often reflects differences between Greek and Roman practices of public accounting, which deserve further investigation.

Documents to be analyzed:

-examples from *IG* XI 2, 135-289 and *ID* 290-499 (Delian accounts)

-examples from J. & L. Robert, *La Carie II*

-*Inschriften von Ephesos* 17-18-19

-examples from J. Reynolds, *Aphrodisias and Rome*