

LDAS VIII

Accounts and Bookkeeping in the Ancient World: Question of Structure
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“The total of the crown prince’s revenues” – Accounting in the Neo-Assyrian palace household

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The Neo-Assyrian Empire, which expanded massively during the 8th and 7th centuries BCE across an area stretching from the Persian Gulf to the Mediterranean Sea, developed particular administrative structures and procedures in order to keep itself going. Apart from the well-known royal correspondence, the remnants of about 1.000 administrative documents written in cuneiform on clay tablets from the palaces in Kalḫu and Nineveh mainly dating to this period of expansion, represent the most important sources to investigate the administrative apparatus of this initial “world” empire. Except for a few studies of single text groups, this administrative corpus has not yet been fully examined.

In my paper I will first give an overview of the corpus and present its basic text groups along with their physical and textual characteristics. In the main part of my lecture I will focus on documents recording the traffic of goods from and to the royal palace. While the type of commodities and their amount are carefully listed in these texts, the exact place and time of event, the involved authorities as well as the specific background of the operation often remain obscure. So much, that in many cases it is far from clear whether the recorded goods – including foodstuffs, textiles and other everyday commodities as well as luxury items – have been delivered to or distributed by the palace. I will discuss these issues by comparing and examining the direct and indirect information given in the accounting records and by paying particular attention to the reoccurring keywords and standard phrases. This in-depth analysis of the composition and terminology of the administrative records will lead to a more sophisticated understanding not only of the written documentation as such, but also of the underlying administrative and economic system controlled by the Assyrian royal palace.