

## The concept of Account-Lists in Ancient Egypt

### The concept of Account- Lists in Ancient Egypt

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**Abstract:** This paper presents a detailed explanation is included the concept of Account- Lists appeared in ancient Egypt, and this is evidenced by the huge number of these documents written in hieratic and then demotic; The texts of this quality included (tax records, agendas, grain distribution tables, accounting tables, distribution records of wages and receivables, food orders, materials Lists of various items and materials, lists of the contents of the temples, documents for the transfer and delivery of materials and yields). Then presented the terms related to the mathematical text and similarly wages and taxes. The study concluded with the presentation of the written form of the texts Full detailed explanation followed by the conclusion.

**Key Words:** Account, List, Arithmetic, Mathematical, Wage, Daybooks, Tax.

### مفهوم قوائم الحسابات في مصر القديمة

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كلية الآداب، قسم الآثار، جامعة الوادي الجديد، مصر

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**الملخص:** يقدم هذا البحث شرحاً تفصيلياً متضمناً المفهوم الخاص بقوائم الحسابات التي ظهرت في مصر القديمة، ويتبين ذلك من خلال الكم الهائل من هذه الوثائق التي كتبت بالهيرواطيقية ثم الديموطيقية واحتملت النصوص الخاصة بتلك النوعية على (السجلات الضريبية، جداول الاعمال، جداول توزيع الغلال، جداول محاسبات، سجلات توزيع اجور ومستحقات، طلبيات مواد غذائية ومواد كساء، قوائم بأشياء ومواد متنوعة، قوائم لحصر محتويات المعابد، وثائق لنقل وتسليم مواد وغلال) ومن ثم تم عرض المصطلحات الخاصة بالنص الحسابي وبالمثل المصطلحات الخاصة بالأجور والضرائب ثم اختتمت الدراسة بعرض الشكل الكتابي الخاص بالنصوص عرضاً تفصيلياً كاملاً متبعاً بإستنتاج.

**الكلمات الدالة:** حساب، قائمة، مصطلح حسابي، أجر، كتب يوميات، ضريبة.

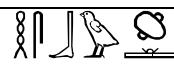
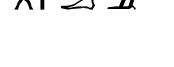
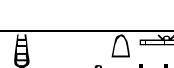
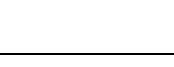
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Will discuss the issue through several points:

- Terminology.
- Computational reporting.
- Daybooks.
- Wages records & income of individuals.
- Tax reports.
- Categories.
- General Form.

### **Terminology:**

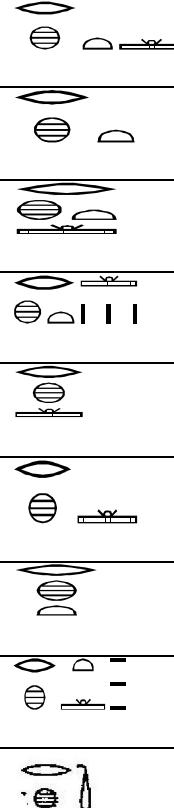
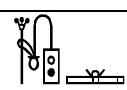
Although there is no term describing or refer to the Arithmetic or Statistical form in some papyri, there are expressions that refer to the different mathematical and statistical forms as titles<sup>1</sup>:

Term	Texts	Source	Transcript	Remarks
<i>hsb</i>	A- Abu- sir Papyrus  B- Boulaq Papyrus 18  C- Louvre Papyrus E 3226  D- Raisner Papyrus 1  E- Kahun Papyrus	<i>Wb</i> , III, 166  Faulkner, CD, 178  LD, 140.  Ranier Hannig, <i>Handworterbuch</i> , KAW, Band 64 , (Berlin: Philipp von zebern 1995), 1554  DELC, 313	    	Calculates & Calculates or budget  Continued writing during Coptic language in these biblical forms  <i>zocbe</i> , <i>zocb</i> <i>zaabe</i>
<i>shat</i>	A- Rhind Papyrus Mathematical  B- Mosco Papyrus Mathematical  C- Kahun	<i>Wb</i> , I, 221  Faulkner, CD, 47	  	Total Quantity amount List

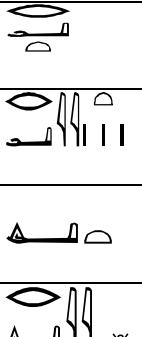
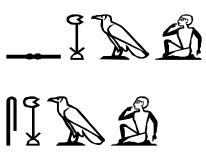
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<sup>1</sup> Mohamed Sherif, "A collection of administrative hierarchies in the Egyptian Museum comparative linguistic study" (unpublished MA thesis, Cairo University, Faculty of Archeology, 1989) 8

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	Papyrus D- Hieratic Ostraka			
<i>Rht</i>	A- Thothmosis III Annals in Karnak  B- Raizner  Papyrus II  C- Boulaq Papyrus II  D- Egyptian Museum Papyrus  No 58072  E- New kingdom Ostraca  F- Kahun Papyrus	Wb, II, 448  CD, 152.  LD, I, 68.		List quantities or List the amount or  A known account
<i>Imy-rn.f</i>	A- Kahun Papyrus  B- Raisner  Papyrus 1  C- Raisner  Papyrus II  D- Anstasi Papyrus IV	Wb, I, 74,15  CD, 19  LD, III, BL, 12,c  Haning, Wb 1434  CDD, 47  Er. Glossar. 249.	  	Names list  Sometimes <i>rn</i> is written only in the demotic accounts by these two forms
<i>šs</i>	A- Louvre Papyrus E 3226			an document and translated when it appears in a

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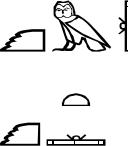
	B-Heka Nkht Papers	Wb, III, 476,14  Faulkner, CD, 246.		statistical document with an accounting document or a list <sup>1</sup> As in the list of Heka Nacht <sup>2</sup>
<i>Rdyt</i>	A- Boulaq Papyrus II  B- Louvre Papyrus E 3226	Wb, V, 419  Faulkner, CD, 154.		Statistical registration &  The material is statistically recorded
<i>shwy</i>	A- Louvre Papyrus E 3226	Wb, IV, 10-14		An arithmetic expressions means "summary" or "abbreviated"
<i>sh3</i>	A-Louvre Papyrus E 3226	Wb, IV,232	  	An arithmetic expressions means  a memorandum or a total statement <sup>3</sup> it been reported in these forms

<sup>1</sup> Sherif, *A collection of administrative hierarchies in the Egyptian Museum*, 13.

<sup>2</sup> James Henary, *The Hekanakht Papers and other Early Middle Kingdom documents*, (Newyork: Metropolitan Museum 1962), 52-53, pl.10 , 2- 3.

<sup>3</sup> Mounir Magally, *Notion de comptabilite à propos du papyrus E3226 du Musee du Louvre* (Cairo: Institut français d'archéologie orientale1977), 54, 61- 63.

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<b>snn</b>	A-Egyptian Museum Papyrus  No 58085  B- Egyptian Museum Papyrus  No 58082	Wb, III, 460, 1-4  Faulkner, CD, 232.		an mathematical expression that means "copy of a document" or book.
<b>km- kmt</b>	A- Raisner Papyrus 1  B- Formal Letter Middle kingdom	Wb,V,128 , 8- 11.  Faulkner, CD, 286.		An arithmetic expression means "paid", it comes at the beginning of the lists of multiple things or materials paid from a person or person to someone <sup>1</sup>

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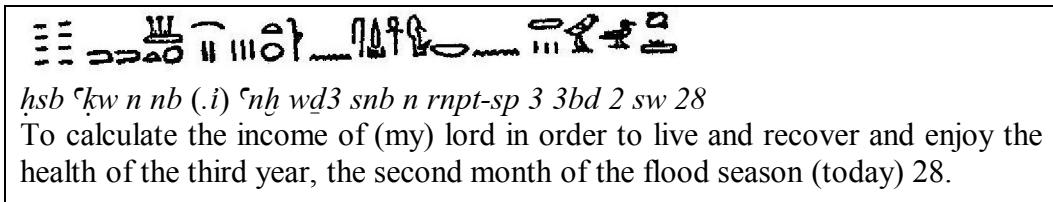
<sup>1</sup> Fayza Haikal, "A Letter of the Middle Kingdom", *JAE* 70 (1984-1985): 314.  
Pap.Reisner, I, 83.

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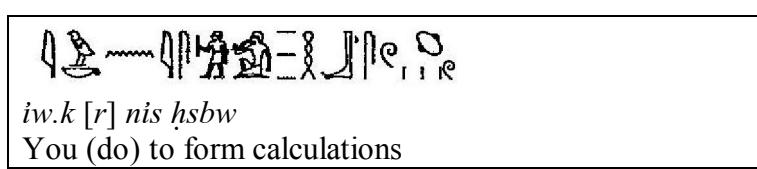
### Discussion:



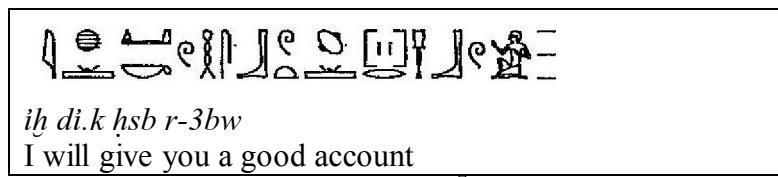
Is one of the words that are described by some arithmetic or that mean some arithmetical texts, and this word has been received since the old kingdom<sup>1</sup> means the word in the old Egyptian verb (calculated) and the name (account) and use this word as a term in the arithmetic texts, The calculation itself or in the sense of the most precise process<sup>2</sup>(accounting settlement) or (budget) Therefore, the text that is described or described as *hsb* or the prefix with the word *hsb*, were able directly to make sure that the text in it is a mathematical text or an arithmetical balance, not just a general census list<sup>3</sup>, and also a calculation of income (income) as the title of the arithmetic form at the beginning The papyrus, as mentioned in Boulaq papyrus 18<sup>4</sup> as read:



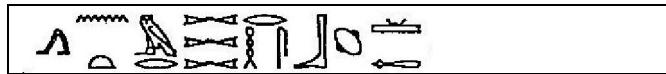
As in Anastasi papyrus IV use *hsb* with the word *nis* in this form *nis-hbsw* To mean count or form an account as read<sup>5</sup>:



As in Bologna Papyrus No 1094, as read<sup>6</sup>:



As for the meaning of statistics, find it as read<sup>7</sup>:



<sup>1</sup> Prosener- Krieger Paule, Louis De Cenival, *Hieratic Papyri in British Museum, Abu Sir Papyri, 5th Series* (London: The Trustees of the British Museum, 1968 ), PL. 41, c.2; 47, A2 ; B, 2.

<sup>2</sup> Magally, *Notion de Combliblites* , 38, 53- 55.

<sup>3</sup>Sherif, "A collection of administrative hierarchies in the Egyptian Museum", 8- 9

<sup>4</sup> Alexandre Scharff, "Pap. Boulaq 18", *ZAS* 57 (1922), PL. 8, XXI, 1.

<sup>5</sup> P. Anstasi, V, A 23, 4 = A. Gardiner, *LEM*, 69.

<sup>6</sup> P. Bolomga 1094, 1, 2 = A. Gardiner, *LEM*, 1; *LEM*, 3.

<sup>7</sup> Norman Daveis, "The Rock Tombs in Deir el Gabarawi", *ASE* 11-12 (1902): l. 13.

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*iw imy-r tswt r hsb Ⲉ*  
 (He attended) supervisor of the groups for the  
 great census

And find also in the sense of the census within the administrative titles as read<sup>1</sup>:

*hsbw sš hppt*  
 Records of census accountants

Use this word permanently for this determinative Which appeared in various forms<sup>2</sup> , , Simpson<sup>3</sup>and Moruno<sup>4</sup> Both agree in translating the word *hsbw* into Humans who have been counted, while Helck<sup>5</sup> Translation to Workers engaged in forced labor as read<sup>6</sup>:

*Imny 'nh-wd3-snb hnt.n.i m hsbw 400 m stpw nb n mš'.i iw m htp nn nhw.sn in.n.i nbw*

Amini live and recover and enjoy the health for him I have sent 400 selected workers, most of them from my army, and they have returned in peace without losing any of them, I have brought the gold.

And also as read<sup>7</sup>:

*'nh n niwt [i]w iri.n.hbs m k3' it rdi mwy m hr-ib hrw*  
 Life for the city, he ordered the workers to empty the grain and give water (to them) in the first day

As mentioned in the Kahun Papyrus as read<sup>8</sup>:

<sup>1</sup> Perci Newberry, *EL- Bersheh*, II (London: Heidelberg University Library 1895), PL.VIII.

<sup>2</sup> Islam Amer, "Census of Cattles in ancient Egypt until the end of the era of the new kingdom" (unpublished MA thesis, Alexandria University, Faculty of Arts, 2011), 81.

<sup>3</sup> Simpson, *Papyrus Reisner*, II (Boston: Boston Museum of Fine Arts 1965), 34.

<sup>4</sup> Garcia Moreno, "La Population Mrt": Une Approche du Probleme de la Servitude, dans L' Egypt du III Millenaire", I; *JEA* 84 (1998): 82.

<sup>5</sup> Wolfgang Helck, "Frodiest", *LA* II (1977), sp. 333.

<sup>6</sup> Urk, VII, 15, 4- 5.

<sup>7</sup> Suit, V, Pl. 15, 5.

<sup>8</sup> P. Kahun- Gurob, II, PL. XVIII, 42- 48, I, 48.

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*hsbw ith htp snwsrt m3t hrw rmn m phr .... h3r 321 ini sš hm3t ht 50 ini m pr-hd rdi phr ... 15 m im-s3 n hpr k3t rn.f snb*

The emulators (who) are conducting the stones: Hetep Snosert Sadiq say 25 pieces were placed and remained in the barn ... 321 pouch brought from the salt county swamps 50 stick brought from the treasury department and given to the barn ... 15 from im-s3 to business manager seneb

Simpson commented on term *hsbw* is that it sometimes describes the type of workers who prepare for work assignments, and an expression *hsbw m3t* Describes the additional workers of the list, or means the workers of the new list, and in any case, the word *hsb* as an act directly refers to a statistic as previously or calculate (arithmetic list) as read<sup>1</sup>:



*sš ikr n wn m3t tp-hsb n ht nbt di n hh hsb n h3 ... dmd n rff hfn s̄h ..*

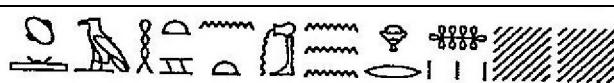
The excellent writer, presented the list of real account for each property, he has made hundreds of thousands, and counted hundreds of all his plants and tens of thousands (for) nobles...

It also expresses the enumeration of individuals as read<sup>2</sup>:



*hsb m 3h*  
Counting of the soul

Or farmland or Cattles<sup>3</sup> and their own titles as read<sup>4</sup>:



*hsb 3ht nt w̄b hr s3w*

Counting the field of the priest regarding the guard (battalion)



*In imy-r pr hsb ihw snbni w̄rt mht*

By overseer of House of the cattle farmers Sinini for the northern region



*sš hsb it imn m h3t hsb it imn m h3t imy-r pr hsb rmt*

The writer accountant of grain *imn-m-h3t*, the grain

<sup>1</sup> CG 583, 5 = L. Borchardt, 'Statuen und Statuetten von Konigen und Privatleuten', Bd, I ( Berlin: Museum von Kairo, 1919), 135.

<sup>2</sup> Urk, V, 105.

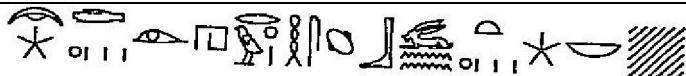
<sup>3</sup> Amer, "Census of Cattles in ancient Egypt", 92.

<sup>4</sup> P. Kahun- Gurob, II, PL. 12, 2, I, 52.

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account *imn-m-h3t* the supervisor of house, counting of the people<sup>1</sup>

As for the counting of numbers and time, they are received as read<sup>2</sup>:



*3bd iri hrw hsb wnwt nb .....*

I have done (in this) month (and in this) today a count for all the hours.....



*Ink hsb ḥr tnwt hh ...srd*

Iam accountant of reeds and counted thousands of trees<sup>3</sup>

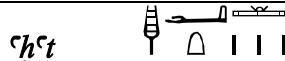


When the word *hsb* comes with the word *tp* in this form Refer to an account or arithmetic list as read<sup>4</sup>:

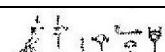


*iw.f sšm.f sšw r tp-hsb*

I've guided him to the account list clerks



This term expresses the total amount of delivery and often relates to the quantities of grain and always comes in the charts of the charts of the hieratic charts<sup>5</sup>. As for the examples of *ḥt* found in the era of the Twelfth Dynasty - the Middle Kingdom, the thirteenth Dynasty where the term is mentioned in the Kahun Papyrus as read<sup>6</sup>:



*ḥt hr h3*

Concerning counting of thousand

In the seventeenth Dynasty, in the Rind Mathematical Papyrus, in addition to most of the records of the new kingdom era and also in the Moscow sporty papyrus, and in the texts of the new kingdom, *ḥt*, *ḥt* meaning (amount, quantity, number) as read in Boulaq 18<sup>7</sup>:

<sup>1</sup> Urk, IV, 105, 10- 13.

<sup>2</sup> Norman Davies, *The Rock Tombs in EL- Amarna*, I (London: Archeological survey of Egypt, 1903), PL. 36.

<sup>3</sup> CG 583, P.137, 3.

<sup>4</sup> Urk, IV, 20, 1.

<sup>5</sup> Megally, *Notion de comptabilite*, 56- 57.

<sup>6</sup> Kahun- Gurob, II , 119.

<sup>7</sup> Megally, *Notion de comptabilite*, 57.

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*'h̄ n hsmn 'pr m-h̄t nbt*  
Amount of food which provided all things  
in the Heiratic Ostraca as read<sup>1</sup>:

*'h̄ n bnri n sp̄t hrw hr*  
Amount of Fruit ready for delivery today

*rht*

The most important terms used as the title of some statistical forms or forms of arithmetic, and this word came from the era of the old kingdom and it refers specifically to the meaning of (a list of numbers or quantities or amount)<sup>2</sup> and therefore they lead or mean statistical forms are lists or abstract statistics Without reference to the same calculation<sup>3</sup>; As I mentioned in the annals of King Tuthmosis III in Karnak as a tribute list as read<sup>4</sup>:

*rht inw iny n b3w hm =f in wrw nw rtnw*  
The income list to His Majesty (because of the power of  
His Majesty) by the heads of Ritno

The word *rht* is a feminine term of indirect words that are related to the process of statistics and help in the completion of the inventory and statistics process where it is mentioned in wb as a list or statement, ie, a paper that lists names or objects in a row for the purpose of inventory<sup>5</sup>, Lesko<sup>6</sup> mentioned that this word came in the form of "list" in in some texts as well as in other texts to refer to a statement with payment information, and often *rht* comes with the letter *n* in case of direct addition to indicate a list of<sup>7</sup> .... As read<sup>8</sup>:

*rht n di [ di.t snn ]*  
List of progress for snn

<sup>1</sup> ZAS, 57 (1922) 193.

<sup>2</sup> Dimitri Meeks, *Dictionnaires et lexicographique de l'égypte ancienne* (Paris: Bibliotheca Orientalis 56/5–6, 1999), I, 77.2415, II, 78.2430 ; III, 79. 1780.

<sup>3</sup> Sherif, "A collection of administrative hierarchies in the Egyptian Museum", 10.

<sup>4</sup> Urk, IV, 689, 17.

<sup>5</sup> Wb, II, 448; Faulkner, CD, 152; Hannig, Wb, 1434.

<sup>6</sup> Leonard Lesko, *Late Egyptian Dictionary*, I (United States America, 1982), 68.

<sup>7</sup> Amer, "Census of Cattles in ancient Egypt", 93.

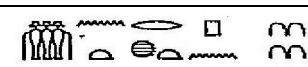
<sup>8</sup> Griffith, "Siut", PL.7, 283.

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*m-h̄t h3wt m tpy 3ht sw 15 3bd 3 šmw sw 15 mh̄tri n tnw n rnpt r̄ht n dkr(w) m rnpt hh hfn nsw bity nb t3wy*

accompanying the list of properties in the first month of the flood season, Day 15, and in the third month of the flood season, Day 5, due to each year, a list of offerings for millions and hundreds of thousands of years (coming) of the King of Upper Egypt and the Lower Master of the double Earth<sup>1</sup>

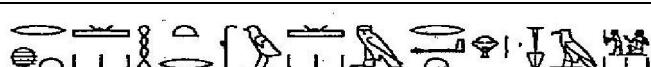
Sometimes it means "list" or "statement" with payment information as in the second Kahun papyrus as read<sup>2</sup>:



*hnt r̄ht pn 4000*

[Paid] of this statement 4000

For example, you may mean; (1) a list for delivery or deposit<sup>3</sup> as read<sup>4</sup>:



*r̄ht htrw m rdi.t hr sm3*

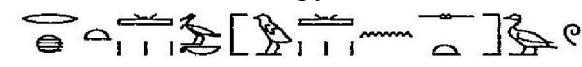
Annual list of taxes (which) give to the people



*r̄ht ini hr - s3 in nswt m ht pr n hrw pf*

The list (which) was brought by the king after that of the house of this enemy<sup>5</sup>

As well as in Kahun Papyrus as read<sup>6</sup>:



*r̄ht b3kw n st 100*

List of duck production 100

(2) List of cereals or legumes<sup>7</sup> as read<sup>8</sup>:



*r̄ht šmw ini n hm=f m ḥwt mdik stw hk3t h3r 207 , 300*

The harvest list (which) was brought by His Majesty from the fields of Megiddo: four times the *hk3t* of grain 207,300

<sup>1</sup> KRI, I, 90, 14-16.

<sup>2</sup> P.Kahun- Gurob, II, Pl.21, 31, I, 54.

<sup>3</sup> Ferdric Griffith, *The Petrie Papyri: hieratic papyri from Kahun and Gurob; principally of the Middle Kingdom*, Band I (London: Bernard Quaritch 1897) 18 & Band II (London: Bernard Quaritch, 1898), PL. 8, 44.

<sup>4</sup> Kahun- Gurob, II, Pl. 21, 30.

<sup>5</sup> Urk, IV, 664, 17.

<sup>6</sup> Kahun- Gurob, II, Pl. 8, 44, I, P. 18.

<sup>7</sup> Wb, II, 448, 15.

<sup>8</sup> Urk, IV, 667, 13- 14.

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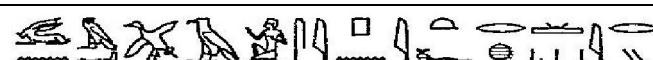
(3) A list of individuals or persons as read<sup>1</sup>:



*rht msw srw ini m rnpt tn s 36 hm hmt 181*

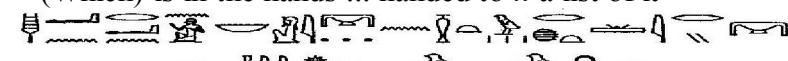
The list of children of leaders (who) were present this year: 36 men, 181 men

And when you come merged with this word *iri* it means a list of something, a list of it, a list of this thing ... "as read"<sup>2</sup>:



*wn m- p3 sip n it rht iry*

(Which) is in the hands ... handed to *it* a list of it



*h̄n rdi.n n.i nb.i nbw hswt rht iry nbw šby 2 w̄w 4*

I have made to my favorite gold sidi (his) list of gold: two decades and four rings<sup>3</sup>

It also came in some texts in the sense of size as read<sup>4</sup>:



*Ink iw r smi n.i r dd iri.tn n.i rh š3 m it m pš m p3y.i 3ht*

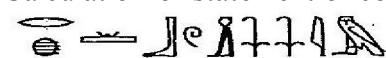
A servant came to tell me that you made a large quantity / amount of barley in a part of my field

In the first Reisner papyrus, it came in the sense of arithmetic, accounting, or arithmetic<sup>5</sup> as read<sup>6</sup>:



*rht hmt htr 3dyt hn .....*

Calculation or statement of collection of copper



*rh bw in inn im*

List or statement of places (that) brought (of them) those there<sup>7</sup>

In addition to used *rht* to describe some mathematical forms such as balancing *hsb* and this type of use is due to the middle kingdom<sup>1</sup> in the papyrus of the Egyptian Museum No. 58072 as read<sup>2</sup>:

<sup>1</sup> Urk, IV, 667, 13- 14.

<sup>2</sup> P. Kahun- Gurob, II, Pl. 37, 21, I, 82- 83.

<sup>3</sup> Urk, IV, P. 893, 10- 11.

<sup>4</sup> P. Anastasi, V, 27, 4.

<sup>5</sup> P. Reisner, II, Lexical Index, 30.

<sup>6</sup> P. Reisner, I, B 31, PL. 5 A, 27.

<sup>7</sup> P. Reisner, I, 31.

## The concept of Account-Lists in Ancient Egypt

*rht n3 n it nty iw=sn r prt*  
List (amount) of grains that will be (used) as seeds

The expression has been used literally translates "to cause to know" and means (list) at the beginning of some statistical lists since the second half of the new kingdom<sup>3</sup> in one of the appendices as read<sup>4</sup>:

*r rdit rh=tw 3ht nbt idi nht-m-mwt n hri*  
make it known (list) of him all things given by Nakhm to mother of Huri

The word *rht* is included with the word *hsb* in one paragraph of Papyrus 18, where *hsb* describes the arithmetic form or the balancing process, while *Rht* refers to quantities of different materials as read<sup>5</sup>:

*hsb b3kw n nb'nh wd3 snb n rnpt 3 3bd 2 3ht 28 t hsb n hnkt*  
*Rht b3kw n nb'nh wd3 snb n rnpt 3 3bd 2 3ht 28 b3kw 1680 hnkt 135*  
*dmdt b3kw 1980 hnkt 145*  
*d3t 200 nfr*

The account of lord s servants year 3 month 2 winter session bread, beer the account of lord s servants year 3 month 2 winter session 1680 beer 135 treasury 1980 beer 145

Balance 200 finish.

*Imy- rn.f*

Means a list of names or literally (name - by name)<sup>6</sup> and was often used as a list of lists to record or name the names of the workers assigned to a work<sup>7</sup>, as mentioned in the initial Raisner papyrus as read<sup>1</sup>:

<sup>1</sup> P. Reisner, II, pl. 6 a, 1.

<sup>2</sup> Egyptian Museum Papyrus No. 85072 (Public Record), First line.

<sup>3</sup> Jroslav Cerny, Alan Gardiner, *Hieratic Ostraca* (Oxford: Griffith Institute at the University Press, 1957); pl. xviii , 3, 1; XXI, 2,1; LXXII, 1, rt, 1.

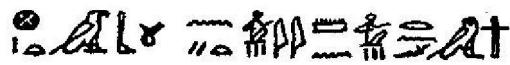
<sup>4</sup> Sherif, "A collection of administrative hierarchies", 12.

<sup>5</sup> Sherif, "A collection of administrative hierarchies", 10.

<sup>6</sup> Abd el- Mohsen Bakir, *Egyptian Egistography* (Cairo, Bibliotheque d' Etude 48, 1979), 67f.

<sup>7</sup> Sherif, "A collection of administrative hierarchies", 12.

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*Imy-rn=f mny nty (m) Gbtyw*  
List of workers of *mny* (from) Qeft

This expression is closely related to the census and census of the population, whether they are workers, soldiers or slaves, as they are listed in the "wb"<sup>2</sup> (list of names) as translated by Faulkner<sup>3</sup>, the list of names as in the Kahun Papyrus as read<sup>4</sup>:



*Imy-rn.f iri nn r-gs .sn*

List the names of individuals who have done those things to them....

As in the Hieratic texts of the British Museum No. 5646 as read<sup>5</sup>:



*Imy-rn.f n n3 .n ht nty m s*

List of names of things for this man

Which come as a note in Anastasi Papyri IV as read<sup>6</sup>:



*dd s3 n.n n3 rnw imy-rn.f*

Read the names aloud from the contact list

It is clear from this text that this expression refers to the process of calling on the names of soldiers or workers, where he says or calls the commander or observer on the name of the person responds to the person who was calling for his name, and this procedure was intended to make a census of workers or soldiers or prove their Presence

or absence, and when this term is associated with a word<sup>7</sup> *iri* by this form:



*Imy-rn.f iri*

A list of their names<sup>8</sup>



*iw rdi.n.i n.f hsbw 3 imy-rn.f iri*

I have given him three workers (and this) a list of their names<sup>9</sup>

<sup>1</sup> P. Reisner I, PL. 2.

<sup>2</sup> Wb, I, 74, 15.

<sup>3</sup> CD, P. 19.

<sup>4</sup> P. Kahun- Gurob, II, PL.13, 1, I, 32.

<sup>5</sup> ZAS 6 (1868), 41.

<sup>6</sup> P. Anastasi, V, 25, 8.

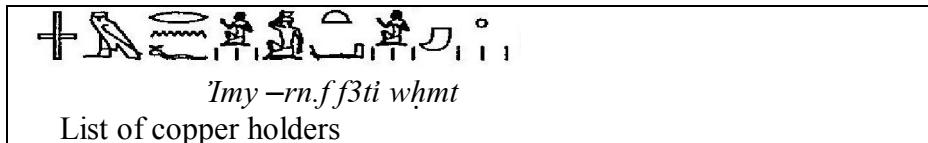
<sup>7</sup> Wb, I, 74, 16.

<sup>8</sup> P. Kahun- Gurob, II, PL. 30, 32, I, 73.

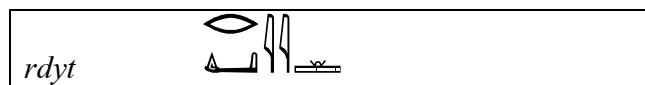
<sup>9</sup> P. Kahun- Gurob, II, PL. 30, 32, I, 73.

## The concept of Account-Lists in Ancient Egypt

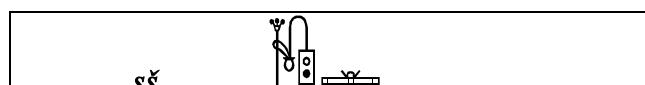
It is also clear from previous texts that the expression *imy -rn.f* is closely related to the conduct of the census process, whether it is a population, a worker or a soldier<sup>1</sup> **Haning**<sup>2</sup> referred to it as a book of names or a directory of names, as in the Ryzner papyrus II, as read<sup>3</sup>:



It is actually associated with *shni* and this term literally means "whose name is ...." i.e. it is used as a descriptive name or as a sign of existence, and Dominique valbelle<sup>4</sup> states that this combination appeared from the dynasty 12 meaning sign or restrict. Scientists confirm that this expression means a list of names or a directory of names as Lepsius<sup>5</sup> stated that this expression came as the title of the list of names.



The old Egyptian used to start recording his statistics and accounts, especially those that are recorded for official operations carried out by certain departments and by officials responsible for them in terms of the beginning of the statistical registration and refers to the statistical process in terms of nature and vary according to the difference and also the difference of registration and may be the most famous words are *rdyt*<sup>6</sup> Derivative of the verb *rdi* Meaning (gives) or also verb *di* The Term *rdyt* is mentioned in many texts<sup>7</sup> and refers to a material that is statistically recorded as being given by one part to another part<sup>8</sup>.



It means a written document and is translated when it is presented in a statistical address with an arithmetic document or a list as it appears in the papers of Heka Nakht as read<sup>9</sup>:

<sup>1</sup> Amer, "Census of Cattles in ancient Egypt", 113.

<sup>2</sup> Haning, Wb, 1434.

<sup>3</sup> P. Reisner, II, H3, Pl. 11 A, 31.

<sup>4</sup> Dominique Valbelle, Jonviv Hoson, *State and Institutions in Egypt since the Pharaonic age to the Roman Emperors* (Cairo: Dar al- Fikr, 1992), 113.

<sup>5</sup> LD, III, BL, 12, c.

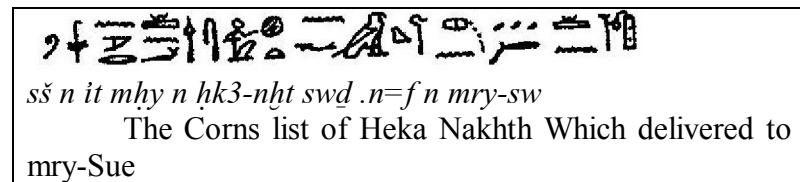
<sup>6</sup> Eric Peet, "The Unit of Value Saty in papyrus Boulaq II", *Melanges Maspero I* (1935): 188, irt; Megally, Louvre E 3226, Passim; Schafik Allam, *Hieratische Ostraka und Papyri aus der Ramessidenzeit* (Tübingen, 1973 ) 74-75.

<sup>7</sup> Sherif, A collection of administrative hierarchies, 13-14.

<sup>8</sup> Sherif, A collection of administrative hierarchies, 13.

<sup>9</sup> Amer, "Census of Cattles in ancient Egypt", 68.

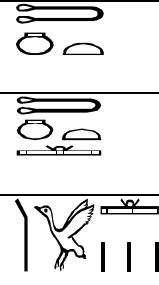
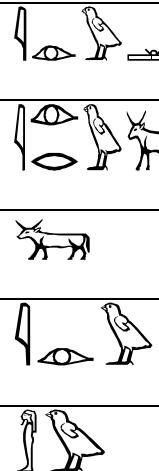
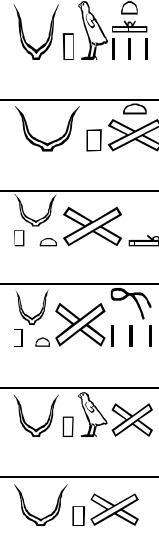
## The concept of Account-Lists in Ancient Egypt



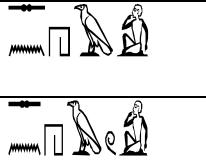
As for concerning the terms used on the census process were found as follows:

Term	Texts	Source	Transcript	Remarks
<i>Ip</i>	A- Raisner Papyrus I	Wb ,I, 66 CD, 16.		Account or Count Continue until the Coptic language it wrote
	B- Anastasi Papyrus I	Hannig,Wb, 1554.		
	C- Anastasi Papyrus IV	LD, 29.		As for
	E- CG Papyrus 20025	CDD, I, 89 Er.Glossar.28		<i>Ipt</i> , <i>ipw</i>
	F- Sallier Papyrus I			written in Coptic by this form
				<b>HTI</b> , <b>HTIE</b>
<i>tnwt</i>	A- Harris Papyrus I	Wb, v, 379, 5-7 CD, 305.		Counting
	B- Ostraca CG 42185			Quantity
	C- Inscription one of Barcha Tombs			Numerical amount

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	D- Inscriptions one of a rock  tomb in Deir al-Jabrawy			
<i>irw</i> , <i>irt irw</i>	A- Kahun Papyrus  B- Coffin Texts  C- Inscriptions of the tomb of Ibi in dir al- Jabrawi	Wb, I, 114.  CD, 27.		Counting of Cattle
<i>wpwt</i>	A- Kahun Papyrus  B- Sallier Papyrus IV	Wb, I, 303  Faulkner, CD, 59		Account Statement  Digital data
<i>šnhi</i>	A- Anstasi Papyrus IV  B- Anstasi Papyrus Papyrus V	Wb, IV, 167  CD, 233  LD, III, 64.  Haning, Wb,		Counting of Individuals

## The concept of Account-Lists in Ancient Egypt

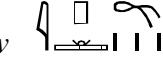
		1434		
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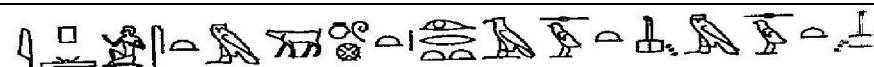
The express *ipt* is derived from the verb *ip* and means counting or estimating. Doxey<sup>1</sup> points out that when an *ip* is used as a noun or a noun means counting, counting, counting, counting, imposing or calculating a tax, and this verb is constant in the context of your speech The economic aspect and that the names are:

A- *ip* means the art or science of accounting and interpretation and also means a census or calculation of taxation.

B- *Ipt*  means count.

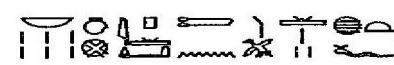
C- *Ipw*  means payments or inventories.

When talking about *ip* and its derivatives *ipt*, *ipw* in ancient Egyptian texts, we find many similar examples in the second Raisner papyrus as read<sup>2</sup>:



*Ip=i st m hnw irt wst hk3t m wst hk3t*

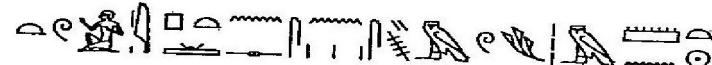
I will take it at the seat of government, and I will make weight of Heka like the weight of the new Heka  
Ostraca No.CG 20025 as read<sup>3</sup>:



*Nb hmnw di ip tnw ht=f*

The lord of Ashmonien (who) provided a census of his various properties

Sallier papyrus I as read<sup>4</sup>:



*tw. i ipt n. sn smw mnt*

Count (or allocate) their grass daily

Anastasi papyrus I as we read<sup>5</sup>:



<sup>1</sup> Denise Doxey, *Egyptian Non-Royal Epithets in the Middle Kingdom : A Social and Historical Analysis*, (Leiden: Boston, Brill, 1988), 178.

<sup>2</sup> Pap.Reisner, II, 21.

<sup>3</sup> CG 20025, 29- 30.

<sup>4</sup> P. Sallier, I, 4, 10.

<sup>5</sup> P. Anstasi. I, 17, 5.

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*t3 ipt rmt ḫs3 tī r.k hr p3 nkt šri r r.sn*

Who counts many people for you, who know everything small for them...?

In Anastasi papyrus V as read<sup>1</sup>:

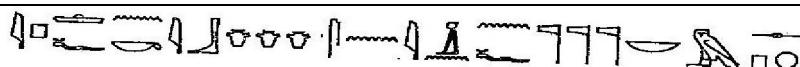


*P3 sr hr dd n.n imi tw w' ipt rmt hr wn.n hr dd ḫs3 n.n n3 rnw r imy-rn.f*

The leadership told us, they do in order to count the people, we tell him to read aloud to us the names that (in) the lists of names

In this last example, we note the existence of *ipt* with *imy-rn.f* in one example.

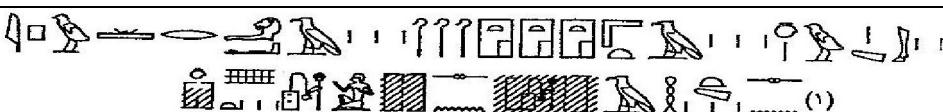
The first is used for the last and last names list, as mentioned earlier, but if it is associated with the word *nsw*, it means the Royal Statistics House and also the main economic center Prepositions; And came with the letter *n* to express the count or count or allocate something to someone as mentioned in the texts of the pyramids as read<sup>2</sup>:



*ip= fn.k ibw.sn ini n.f ntrw nb m sp*

Perhaps he has counted (or dedicated) their hearts to you, and I have brought you all the gods immediately

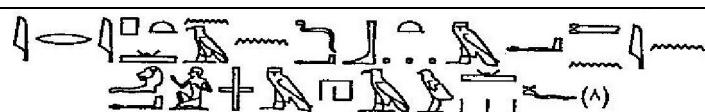
It is also used with the uppercase letter to express counting or counting on a person or a debt account as read<sup>3</sup>:



*Ipw r h3wty- ḫk3w hwt knbw t nw whmw nw sp3wt ss.sn ssw 3hwt.sn*

I have counted the mayors and the rulers of the villages (through) the messengers of the registrants of the territories, their books and their field accountants

It was used with *m-* preposition to express a count or continuous count of a person<sup>4</sup> as read<sup>5</sup>:



*ir ipt n3 n d'bt m'.tn in h3ty- imy-h3w=f*

Count of Coal by the mayor, who in his time

<sup>1</sup> P. Anastasi. V, 25, 8.

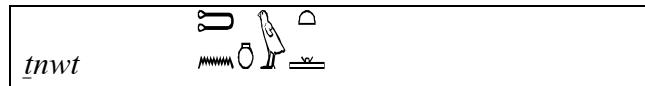
<sup>2</sup> Pyr. 590.

<sup>3</sup> Urk, IV, 1129, 1- 2.

<sup>4</sup> Amer, "Census of Cattles in ancient Egypt", 77- 78.

<sup>5</sup> Fredric Griffith, *The Inscriptions of Siut and Der Rifeh* (London: Trubner, 1889), I, pl. 7, 294.

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The express *tnwt*, which means census or census, is derived from the verb *tnw* in terms of counting or counting<sup>1</sup>, the express *tnwt* came in many texts. It is noticeable that that this word was the first expression of the census and census of the country's wealth of gold and fields for the purpose of limiting and to estimate taxes on them as read<sup>2</sup>:

*hd hsbd sp 2 tnwt*  
The second year of the count of silver and lapis lazuli

*Irt wd mdw tnwt pr-dt ss im3hw hr nb.sn*  
(Done) the matter of the census (related) property (by) scribes revered to their master<sup>3</sup>

On the count of quantities or amount reported *tnwt* as read<sup>4</sup>:

*s3 tnwt nt prt km3 m ibw p't*  
Count lots of grains and materials for human hearts

*smnt m 3 ss hsb tnwt dmd sm3 hh hfnw db'w h3w štw*  
Record writing and computation of numbers in thousand categories, tens of thousands, thousands and hundreds<sup>5</sup>

And sometimes found with the word *iri* to express a census<sup>6</sup> or establish a count as read<sup>7</sup>:

*Iwt m htp spr r sh n irt tnwt '3t m idrw.f n zrt nsw hn' idrw.f dt m sp3wt wniin h3ty-*

Arriving in peace and access to the tent, to conduct a general census of his livestock for the royal bulls and his livestock in the provinces of the rabbit province by the mayor

If the word *tnw* comes in some texts followed by the word *h'w* to mean (by appearance) as read<sup>8</sup>:

<sup>1</sup> Wb, V, 379, 5-7; Faulkner, CD, 305.

<sup>2</sup> Urk, I, 235.

<sup>3</sup> Davies, *The Rock Tombs*, PL. 8.

<sup>4</sup> Urk, IV, 249, 2- 3.

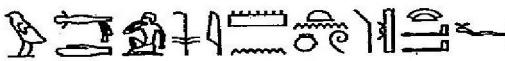
<sup>5</sup> Urk, IV, 336, 5- 6.

<sup>6</sup> Amer, "Census of Cattles in ancient Egypt", 78- 79.

<sup>7</sup> Urk, VII, 52, 17- 19.

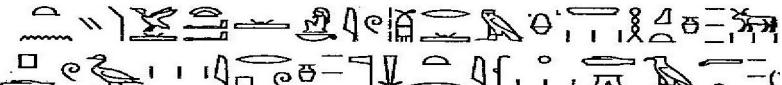
<sup>8</sup> CG 42185, 51.

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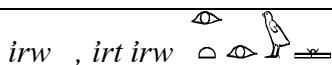
wšd nsw 'Imn tnw h'w.f

The king who speaks to Amun according to his appearance



tn(w) h'(w).k iw 'pr m t hnkt ihw 3pdw irpw sntr dg3

Offerings in front of you according to your appearance, and was provided with bread, beer, bulls, birds, wine, incense, fruit<sup>1</sup>



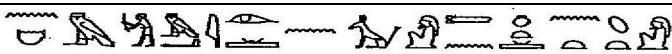
The express *irw* is in Wb<sup>2</sup> meaning cattle tax, the term *irt irw* is translated into wb in terms of the payment of cattle tax, and Faulkner translates the word *irw* in the livestock tax<sup>3</sup>, and there is certainly a difference between paying the tax and collecting The tax, and Anthes<sup>4</sup> pointed out this express and translated into livestock accounts, while Montet<sup>5</sup> that the word *irw* refers to the census of cattle, as read<sup>6</sup>:



*Irt irw md*

Registration of Cattle production

This confirms that the term *irt irw* means the new cattle production count, which supports the difference between *tnwt* and *irw* as two separate events or events, as stated in the text of the coffins as read<sup>7</sup>:



*nhm m-` irw n swth tnwt nt ist*

Save from the production count of six and the count of Isis.

Kruchten<sup>8</sup> has analyzed this word through several examples<sup>9</sup> feast and found that sometimes it is written *iry*, *irty*, or *irrw*, and it differs from the ad. It is possible to have a papyrus, bull, mummy or three forms of pluralism. However, if the census is a public

<sup>1</sup> P. Harris, I, 7, 4.

<sup>2</sup> Faulkner, CD, 27.

<sup>3</sup> Amer, "Census of Cattles in ancient Egypt": 93.

<sup>4</sup> Rudolf Anthes, "Die Nominalbildungen irwt Zeremonien und irw Benehmen und Abrechung", *MDIAK* MDIAK 24, (1969): 34 ff.

<sup>5</sup> Pierre Montet, *Les Scènes de la vie privée dans les tombes des égyptiens de l'Ancien Empire*: Chapter IV, le recensement des troupeaux (Paris: Revue belge de Philologie et d'Histoire, 1925), 128.

<sup>6</sup> Davies, *The Rock Tombs*, PL.VII.

<sup>7</sup> Anthony De Buck, *The Egyptian Coffin Texts*, II (Chicago, 1938), 157.

<sup>8</sup> Jean-Marie Kruchten, *Le décret d'Horemheb. Traduction, commentaire épigraphique, philologique et institutionnel*, (Bruxelles: Editions de l'Université de Bruxelles, 1981), 85- 86.

<sup>9</sup> Amer, "Census of Cattles in ancient Egypt", 94.

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and official event involving the state. The work of the census of *irw* can be considered a personal work by the individual to know his personal property or for the body in which he works, and when the supervisor of the king's cattle is doing a census of the king's *irw* and not the individual property<sup>1</sup>.



The term *wpwt* is derived from the verb *wp* in Wb<sup>2</sup> which refers to information, information or data relating to arithmetic as an arithmetic term. Faulkner<sup>3</sup> translated or translated and translated it as an "inventory" while Hanning<sup>4</sup> List as read<sup>5</sup>:

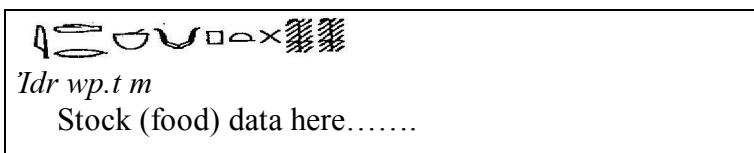
*'h n.f in.n iri wpwt m .... f tp [hry] .... šm'w it.f r .... It.f r [ '3w.f ] r [mnmnwt.f]*

Then he brought a list [of all his possessions], which he made ... of individuals ... and a rite in the tribal face and a lamb [and his donkey] [and cattle]

*Imy-r pr hn' d3d3 wrt ntfiri wpwt m b3h ihw nb iri wpwt im.sn*

The house supervisor with the great council made lists of all cattle, and provided the data by them<sup>6</sup>

Dominique valbelle<sup>7</sup> see that means "digital data" as read<sup>8</sup>:



In any case, *wpwt* is an arithmetic expression that means a list, statement or statement that is indirect words related to the conduct of statistics and in some cases referred to the census of individuals or population<sup>9</sup> (as in the second Kahun Papyrus) as read<sup>10</sup>:

<sup>1</sup> Amer, "Census of Cattles in ancient Egypt", 95.

<sup>2</sup> Wb, I, 303, 1-2.

<sup>3</sup> Faulkner, CD, 59.

<sup>4</sup> Hannig, Wb, 1434.

<sup>5</sup> Kurt Sethe, "Aegyptische Lesestucke", *Morgenland* 12 (1928): 25.

<sup>6</sup> Urk, IV, P. 1115, 6-7.

<sup>7</sup> Valbelle; Hoson, *State and Institutions in Egypt*, 111.

<sup>8</sup> P.Kahun- Gurob , I, 46 .

<sup>9</sup> Amer, "Census of Cattles in ancient Egypt", 97.

<sup>10</sup> P. Kahun- Gurob, II, Pl. 9, 16, I, 221.

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*Wpwt nt ḥ3wty Dhwty hry 100 .....*

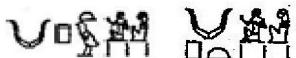
List of counting (individuals) House members (Relatives) Soldier Jhouti son of Hri  
100

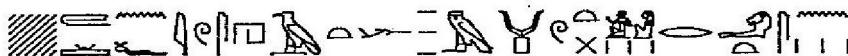


*Wpwt nt hr-hb n shm sn wrst m3c hrw*

List of counting (individuals) House of free - love of the leader of Sinusrat honest  
sound<sup>1</sup>

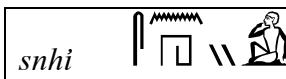
We must point out that when *wpwt* comes with this customization  by this forms:

 It refers to several different meanings of the list of individuals as mentioned in the previous example or the meaning of individuals crowds as stated in the papyrus Salier IV as read<sup>2</sup>:



*...phr n.f iw sh3wt m wpwt r ḥ3t .sn*

For this reason, drums and crowds were knocked in front of them.....



Since the twelfth dynasty, the lists of *imy-rn.f* names have already been associated with the "shni" (wb)<sup>3</sup> meaning to register, bind, check and translate (Faulkner)<sup>4</sup> to "register", "restrict" or "examine" while Hanig<sup>5</sup> mentioned as means a list or statement, statement, and Lesko<sup>6</sup> is referred to as a census of the population. Dominique valbelle<sup>7</sup> has made it closely linked to the process of counting individuals or workers. The appearance of this act has been linked to the lists of names since the 12 th century, Registration is not just about calling or registering workers; But it also involves gathering the necessary workers and determining the nature of the tasks to be accomplished<sup>8</sup>. *shni* is mentioned in many texts in terms of "recording" or "restricting" and often relating to individuals:

<sup>1</sup> P. Kahun- Gurob, II, Pl. 10, 2, I, 27.

<sup>2</sup> P. Sallier, IV, 1, 4.

<sup>3</sup> Wb, IV, 167.

<sup>4</sup> Faulkner, CD, 233.

<sup>5</sup> Hannig, Wb, 1434.

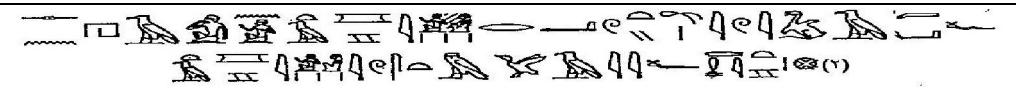
<sup>6</sup> Lesko, LED, III, 64.

<sup>7</sup> Valbelle; Hoson, *State and Institutions in Egypt*, 113.

<sup>8</sup> Amer, "Census of Cattles in ancient Egypt", 106.

## The concept of Account-Lists in Ancient Egypt

(1) - workers as read<sup>1</sup>:



*snhi n.i t3 mrw r ‘rt iw it3 .f t3 mrw iw.st m p3y.f dmit*

We have registered weavers (textile workers) on the list, I took them away, (and) they are in my city

(2) Soldiers as we read<sup>2</sup>:



*sš mš‘ m-b3h hm=f snhi d3mw n nfrw*

The army accountants in front of His Majesty records the young soldiers



*iw.i hr snhi mš‘ n (ti)-nt-htr r-prw*

I have counted the soldiers of the military vehicles of the temples<sup>3</sup>.

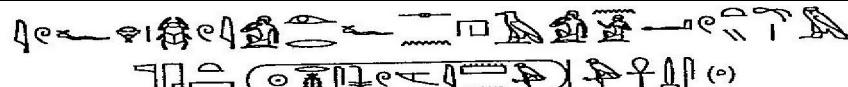
Caminos<sup>4</sup> translated the word *shni* into a counting of individuals in the so-called men's assessment departments (*prw hsbw rmt*) as read<sup>5</sup>:



*t3 st snhi p3y.k mš‘*

This is where your army is registered

The word *shni* also came to express the review of lists or lists of names<sup>6</sup> as read<sup>7</sup>:



*Iw=f hr hprw I ir=f snhi n.i ‘rt m hwt ntr ( R‘ msw mri imn ) ‘nh wd3 snb*

He began a review of the lists of names in the Temple of *R‘ msw mri imn*, so he would enjoy a miracle

### Computational reporting

The main objective of accounting is to prepare financial information about the entity. Therefore, this information is summarized in accounting reports. The most important reports that the accounting system must provide are<sup>8</sup>:

<sup>1</sup> P. Anstasi. IV, 14.

<sup>2</sup> Urk, IV, 1006, 3- 4.

<sup>3</sup> P. Anstasi, IV, 7, 8.

<sup>4</sup> Ricardo Caminos, "Literary Fragments in The Hieratic Script", *LEM* (1956): 149.

<sup>5</sup> P. Anstasi. III, 7, 5- 6.

<sup>6</sup> Amer, "Census of Cattles in ancient Egypt", 108.

<sup>7</sup> P. Anstasi. IV, 15.

<sup>8</sup> Tom Plank, Lois Plank, *Encyclopedia of Accounting System*, Second Edition, Volume 1(New York: Prentice Hall, 2005) 2.

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### Financial Statements:

It is the list that controls the recording, tabulation and analysis of transactions of financial value related to a unit held in a set of books and records with a view to determining the movement of funds, goods, goods or property<sup>1</sup>. The list aims to provide financial information of all forms, whether agricultural, industrial, commercial, and service, to individual establishments or individuals. The main financial statements include<sup>2</sup>:

(A) The budget or the statement of financial position

This list includes all accounts in the public ledger.

(B) The income statement

Includes statement of income and expenses and net profit or loss

(C) The distribution or retained earnings list.

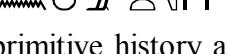
It includes an analysis of changes in the rights of account holders.

In addition to these main lists, there are other auxiliary or sub-lists to give details of some items, which appear briefly in the basic financial statements. These lists are often in the form of tables that give details of buildings, land or equipment, inventory<sup>3</sup>

In ancient Egypt, business-related accounting books were written day by day<sup>4</sup> in most of Egypt's ancient commercial records, known as *hrw* or *'rt hrw*  
 Notebooks "or" diary books or daybooks<sup>5</sup>.

### Daybook

A daily record that contains several documents for the daily administrative work and its purpose was to register directly, it was found to be a complete and systematic archival reference, and Carmona & Ezzamel<sup>6</sup> called it a daily extract and any new entry added to it called due today<sup>7</sup>.

 As for the private sources of *gnwt*  which means an archival record or book that gives a very early and primitive history and is neglected in the use of the Egyptian archives back to the Middle Kingdom era. The word *gnwt* is defined as a kind of daily record of daily business<sup>8</sup> and written in the following forms:

<sup>1</sup> Plank, Plank, *Encyclopedia*, 4-5.

<sup>2</sup> Salvador Carmona, Mahmoud Ezzamel, *Accounting and forms of Accountability in Ancient Civilizations: Mesopotamia and Ancient Egypt*, IE Working Paper (2005), 14-18.

<sup>3</sup> Amer, "Census of Cattles in ancient Egypt", 85.

<sup>4</sup> For those types of accounts see:

Andreiw Monson, "Demotic Granary Account from the Early Ptolemaic Fayoum: P. Stanford Classics Dem 8 & and 11", *CENIM* 14 (2016): 423- 434.

<sup>5</sup> Christopher Eyre, *The use of Documents in Pharaonic Egypt* (Oxford :Oxford Scholarship 2013), 315

<sup>6</sup> Carmona, Ezzamel, *Accounting Encyclopedia*, 15.

<sup>7</sup> Carmona, Ezzamel, *Accounting Encyclopedia*, 15- 16.

<sup>8</sup> Redford Donald, *Pharaonic King-lists, Annals and Daybooks ' a contribution to the study of the Egyptian sense of history*, SSEA, Book 4 (1986), 97.

## The concept of Account-Lists in Ancient Egypt

 The Egyptian derivation of *hrw* or *rt hrw*  Which means diary books or books as previously noted but in the new kingdom that term was used more freely to be preferred to any type of (records) or (documents) because the traditional accounting books are working documents illustrating daily management practices but likely for a long time Term; The tables and standard lists are easy reference tools. For example, the table record of ritual equipment in the Abu Sir papyrus<sup>1</sup> was clearly used to inspect the equipment inventory for each month when the list of priests had to change but not true for archival records<sup>2</sup>.

The Competent Group, which receives the requirements for the stores and delivers them to the author to make a note and record each individual requirement called "Departing Phyle". The registration of the inputs was done by a team called Incoming Phyle. Both teams prepare reports on delivery of roses Called Shift Delivery<sup>3</sup>.

It should be noted that the publication of individual books, which include records or accounts tend to be regular reference to the late but distinctly the tools of work for periodic accounts and not documents final statement of long-term term so far as enormous list as in the Wilbur papyrus Wilbour papyrus" "Which recorded the responsibility for revenues for grain harvesting and appears to be the annual business documents, not a record for records. It is similar to the diary books of the Roman era in the monastery of Medina, which used the tools of work for the various administrative parts of the cemetery, not the same archival documents<sup>4</sup>.

It also took the more common characteristic of "administrative papyrus" written by the right author for the daily entries of receipts, income, expenses, and daily business and again seemed to be business and not long- term reference lists<sup>5</sup>.

We can note in the documents of Deir Al Madinah<sup>6</sup> that there is simple evidence of the method of writing documents for the cemetery (records, letters, reports) for the so-called workshop accounts<sup>7</sup> that were saved or used as reference and not in those texts in the administrative house or the private archive or The keeper of the writings, it seems to be similar to those kept by the proper scribes to write themselves either at home or at work<sup>8</sup>.

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<sup>1</sup> Posener- krieger, De cerval, *Abu sir* (1968), 18-20: Posener- krieger, *Les archives du temple funéraire de Néferirkarê- Kakai*, Vol. I & II (Cairo: Institut français d'archéologie orientale1, 976), 125- 208.

<sup>2</sup> Eyre, *The use of Documents*, Plate 24.

<sup>3</sup> Carmona, Ezzamel, *Accounting*, 17- 18.

<sup>4</sup> Eyre, *The use of Documents*, 317- 318.

<sup>5</sup> Eyre, *The use of Documents*, 318.

<sup>6</sup> Donker van Heel, J. Haring, "Writing in A workmen village": *Scribal Practice in Ramesside Deir- Elmadina*, *Egyptologische utgaven 161*, (2003) 86.

<sup>7</sup> S. Carmona & M. Ezzamel, *Accounting*, 19.

<sup>8</sup> Eyre, *The use of Documents*, 319.

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It seems that the administrative books that were carried out by the appropriate clerks who could not reach the main institution took it upon themselves to convey that accurate information to the failure of the current documents for the final statement due to the sale<sup>1</sup>. The administrative letters that were dealt with by the departments on the basis of their employees and are of an administrative nature are divided into several types as follows<sup>2</sup>: (A) Letters of order (b) Letters are reports (c) Letters exchanged between departmental staff. (D) Letters of information or communication. (E) Letters of official or friendly complaints. (F) Receipts taking the form of rhetoric.

These are the types of talks about receipts and the type of letters recorded on papyrus or ostraka, which are receipts either by taxes or receipt of a particular commodity or the payment of debt, and Mattha<sup>3</sup> sees that the receipt of tax receipts, which took the form of letters continued on papyrus during the Ptolemaic and even Roman era.

### Wages records & income of individuals

The expression of pay in the ancient Egyptian language was as follows:

Term	Text	Source	Remarks
<i>b3kw</i> 	A- Kahun Papyrus <sup>4</sup>  B- Inscriptions of the tomb of Rakhmi Ra <sup>5</sup>  C- Resolutions of a Hur- Moheb <sup>6</sup>  D-Resolutions of Nuri <sup>7</sup>	Faulkner, CD,18  Lesko., LD, 127	Wage  Wages

<sup>1</sup> Eyre, *The use of Documents*, 320.

<sup>2</sup> Soaad Abdel Aal, "Correspondence through Demotic Documents" (unpublished MAThesis, Cairo University, Faculty of Archeology, 1983) 56-57.

<sup>3</sup> Gerges Matta, *Demotic Ostraca From The Collection at Oxford, Paris, Berlin, Vienna, and Cairo* (Cairo: Impr. de l'Institut français d'archéologie orientale 1945) 9-11.

<sup>4</sup> Francis Griffith, *Hieratic papyri from Kahun and Gurob principally of the Middle kingdom* (London: Quaritch, 1898), pl. xv, 39- 43 ff.

<sup>5</sup> Norman Davies., *The tomb of RKH- MI-RA at Thebes*, Vol 1 ( New York: Metropolitan Museum of Art, Art, 1973), Pl. 56, 57 ,47 f.

<sup>6</sup> Kruchten, *Le Decret d Horemheb*, 62.

<sup>7</sup> Francis Griffith, "The Abydos Decree of Seti 1 at Nauri", *JEA* 13 (1927): 193- 209.

## The concept of Account-Lists in Ancient Egypt

<i>Fnfnw</i> 	A- A text for Rakhmi Ra works with the builders in the Temple of Amun	Wb, 576 Faulkner, CD, 98 Urk, IV, 1151, 4	Wage
<i>hsf-</i> 	A- An engraving of a worker from the reign of Tuthmosis II	Faulkner, CD, 197 Urk, IV, 138, 10	Wage strike
<i>Mint</i> 	A- the story of Snohi	Faulkner, CD, 104. GNS, 14	Daily fare Daily food

### The linguistic aspect:

The use of *b3kw* as a typical expression as a wage means the value or price of the work practiced by man or animal<sup>1</sup> and I have written in many forms of writing can be reviewed as follows:

And the difference between them and the word *htri*, which means the salary (tax estimated) mentioned in the salaries of the workers of Deir- ElMadina<sup>2</sup> and by comparing both terms we see that the *htri* means the obligation to pay the salary continuously even if the person does not work or *b3kw* is paid as a fee in exchange for performing the work so If this is not done, do not pay the *b3kw*<sup>3</sup>.

### Discussion:

The wages of workers in ancient Egypt were paid for cereals, which were used to make bread, wine or directly paid for bread<sup>4</sup> and wine, which were the main elements of their food. The monthly quota of workers was four wheat *bdt*  It is bread grains and one and a half outside of the barley *it*  Barley, wine, while presidents

<sup>1</sup> Zeinab Mahrous, "Taxation in Ancient Egypt to the End of the new kingdom" (unpublished Master Thesis, Cairo University, Faculty of Archeology, 1986), 185.

<sup>2</sup> Mandeville Richard, *Wage Accounting in Deir el- Medina* (London United Kingdom Abercromby Press, Press, 2014).

<sup>3</sup> Mahrous, "Taxation in Ancient Egypt", 191.

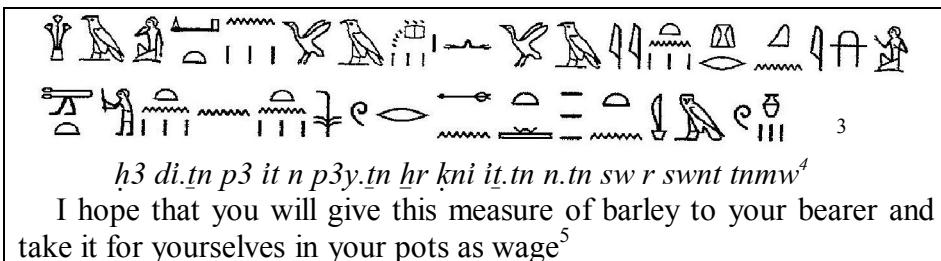
<sup>4</sup> For the kinds of bread see:

Iman El Mahdi, *Bread in Ancient Egypt*, Egyptian General Book Authority (Cairo: Egyptian General Book Authority, 2009).

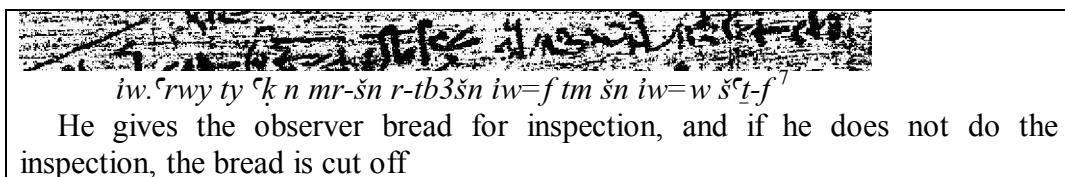
## The concept of Account-Lists in Ancient Egypt

and clerks receive more. The average workers and a large sector of their superiors paid them for their daily bread. They used these surplus shares to swap for other goods<sup>1</sup>.

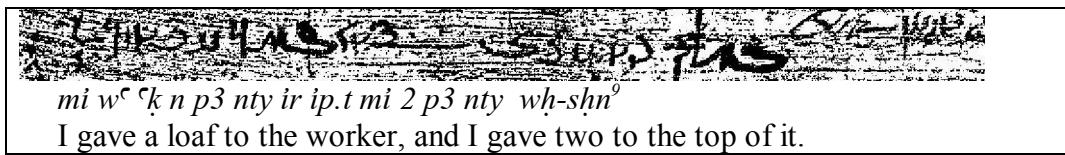
The story of Khufu and the Magicians told us that barley was used as a grain in the payment of wages. He gave the priest Ra and the secret of the gods who helped his wife in the process of giving birth a few pints of barley as a reward for them<sup>2</sup>:



These may be meant to be used in the storage of grain and others, and must be utensils containing barley, from which beer and wine are made; Bread has also been used as a means of paying wages. In the texts of Ankh Chashniki<sup>6</sup>, he says:



Ankh Chashniki identified the amount of bread that the worker gets and takes a loaf as a reward for him while the supervisor takes him or who leads him with two loaves because he is the highest ranking and in this he says<sup>8</sup>:



The payment of wages has an economic effect on the employer, where the worker makes more effort in his work, which results in an increase in production, says Ankh Chashnqi<sup>1</sup>:

<sup>1</sup> Mona Saleh, "Economic Life through Ancient Egyptian Literature" (unpublished PhD thesis, Alexandria University, Faculty of Arts, 2013), 197.

<sup>2</sup> Saleh, "Economic Life Through Ancient Egyptian Literature", 197.

<sup>3</sup> Manely Blackman, *The Story of King Kheops and the magicians: transcribed from Papyrus Westcar Berlin Papyrus, 3033* (Australia: J.V. Books, 1988).

<sup>4</sup> Mark- Jan Naderhof, *Papyrus Westcar Berlin Papyrus 3033* (London: RHB 2009), 48- 49.

<sup>5</sup> Adolf Erman, *The Ancient Egyptians, A sourcebook of their writings translated by blackman* (London: Harper & Row, 1978), 45.

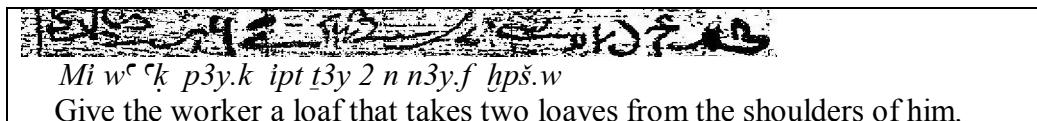
<sup>6</sup> Robert Ritner, *The Instruction of Onchsheshongy (p. British Museum 10508)* in: William Simpson, 'The 'The Literature of Ancient Egypt' (Cairo: Yale University Press, 2003), 524.

<sup>7</sup> K. Glanville, Mark Smith, *Catalogue of Demotic Papyri in British Museum, Vol. II* (London: trustees of the British Museum, 1955), 54-55, Plate 24.

<sup>8</sup> Ritner, *The Instruction of Onchsheshongy*, 5, 23.

<sup>9</sup> Glanville, *Catalogue of Demotic Papyri in British Museum*, Vol. II, 50- 51, Plate 22.

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The standard wage in the real economic life of the simple laborer was ten kilos of bread, along with the equivalent of about 20 bars of beer a day, the lowest wage possible, while the highest wage was twice the wage of the worker<sup>2</sup>.

### Wine as wages for workers:

Wine was part of the wages of soldiers and farm workers and there is a reference in O. Egy. Mus. No. 25504 attributed to the seventh year of the reign of Merneptah, which we know that 50 bottles of wine were allocated to the workers of Deir-Elmadina<sup>3</sup>. An account of the goods and supplies of the vine growers where he wrote, "Delivery of bread to vine growers daily<sup>4</sup>".

These wages have helped to buy goods or barter in the consumer goods markets outside the official system, thus enabling the individual to pay his needs through paid work<sup>5</sup>.

In any case, there were complaints made especially in the failures of the delivery of wages, the appropriate administrative conditions can supply the quantity of grain already, but the wages of other goods were irregular, which called for workers representatives to look at the administrative documents and provide information by tracking them and then highlighted the accounts Annual accounts of those receivables<sup>6</sup> preserved in the Turin papyrus No. 1903<sup>7</sup>.

In that regard, he found many complaints<sup>8</sup>, which spoke of a lack of income levels of individuals, including official and friendly in what is now known (strike action).

### Tax receipts:

The tax, as defined by Janssen<sup>9</sup>, is a contribution imposed by the State on its nationals of a specific nature. The tax is paid by the State to fulfill its obligations to its nationals, whether at home or abroad.

<sup>1</sup> P. Walcot, "Hesiod and The Instruction of Onchsheshonqy", *JNES* 21 (1962): 216 (22/19).

<sup>2</sup> Saleh, "Economic Life Through Ancient Egyptian Literature", 198.

<sup>3</sup> O. Egy. Mus. No. 25504

<sup>4</sup> Hamada, "A Stela from Manshiyet es-Sadr", *ASAE* 38 (1938): 223.

<sup>5</sup> Saleh, "Economic Life Through Ancient Egyptian Literature", 198.

<sup>6</sup> Eyre, *The use of Documents*, 320.

<sup>7</sup> The papyrus of Turin is a papyrus written by the writer (Amon- Nacht), which scientists called the Turin papyrus strike and talk about the workers' strike during the reign of Rameses III and you see:

Pascal Vernos, *Affaires et Scandales sous les Ramses, le crise des valeurs dans l'Egypte du Nouvel Empire* (Paris: Bibliothèque de l'Egypte ancienne 1993), 82.

Jac Janssen, "A Twentieth- Dynasty Account Papyrus (Pap.Turin, No.cat.1907/8)", *JEA* 52 (1966): 81- 94.

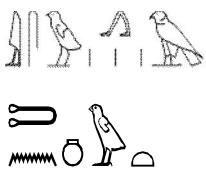
<sup>8</sup> Abdel Aal, *Correspondence through Demotic Documents*, 77.

<sup>9</sup> Jac Janseen, "Prolegomena to the study of Egypt economic History During the New kingdom", *SAK* 3

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In the modern sense, they are reports on the amount of money imposed by governments on activities, expenses, jobs and income of individuals or enterprises in order to obtain financial support for the services provided<sup>1</sup>.

As for taxation in ancient Egypt, it represents an important aspect of economic life as it represents one of the sources of state resources. It also reveals the extent to which the administrative administration has the ability to manage and regulate the economic aspects and taxes<sup>2</sup>.

Tax	Text	Source	Category	Remarks
( <i>šmsw hr , tnwt</i> ) 	A- Palermo Stone <sup>3</sup> B- Queen Abbott compartment <sup>4</sup> C- Inscriptions of the Temple of King Neusar Ra <sup>5</sup>	Wb, IV, 485, 4-5 Wb, V, 379, 5-7	General Tax	Those terms are two equal events that serve the same purpose as the counting
( <i>irw</i> ) 	A- Inscriptions of the tomb of Sennab <sup>6</sup> B- Inscriptions of the Tomb of Iby <sup>7</sup> C- Wehem- Ka Tomb <sup>8</sup>	Wb, I, 114 , 4- 5 Faulkner, CD, 27	Cattle Tax	literally In effect and thus refers to the product or production of cattle

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(1974): 174.

<sup>1</sup> Plank, Plank, *Encyclopedia of Accounting System*, 5.

<sup>2</sup> Mahrous, Taxation in Ancient Egypt, p. C- D.

<sup>3</sup> Von Beckerath, "Smsy Hrw in der agyptischen vor-und fruzeit", *MDIAK* 14 (1956): 6.

<sup>4</sup> Heinrich Schaffer, *Ein Bruchstück Altagyptischer Annalen* (Berlin: akademie der wissenschaften, 1902).

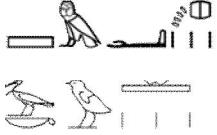
<sup>5</sup> H- Goedcke, "Konigliche Dokumente aus dem Alten Reich" , *JEA* 42 (1956): 50-53.

<sup>6</sup> Von Bissing, Kees, *Das Ra- Heilegtum des Konig Ne- Wsr- Ra*, vol. II (Leipzig: Hinrichs, 1905- 1928), 1. 3.

<sup>7</sup> Mahrous, *Taxation in Ancient Egypt*, 20, 38- 39, 320- 321.

<sup>8</sup> Hermann Junker, "Gîza 5. Die Mastaba des Snb (Seneb) und die umliegenden Gräber. Akademie der Wissenschaften", *Wien Philosophisch-historische Klasse Denkschriften* 71 (Leipzig: Hölder- Pichler-Tempsky 1941), 76.

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	D- Chesterbury Papyrus <sup>1</sup>			
( <i>htr</i> ) 	A- Chesterbury Papyrus V <sup>2</sup>  B - The house of the governor of the reign of Rameses II <sup>3</sup>	Urk, IV, 1236 ,16  KRI, II, 197, 10	Amount Tax	Means the amount of the tax in particular, regardless of the quality of the tax
( <i>šmw,b3kw</i> )  	A- Wilpour Papyrus <sup>4</sup>  B- Louvre Papyrus E 3226 <sup>5</sup>  C- Griffith Papyrus <sup>6</sup>  D- Valancy Papyrus <sup>7</sup>  E- Turin Papyrus <sup>8</sup>  2006+1896  F- British Museum	Faulkner, CD, 267  URK, IV, 499, 4	Grain Tax	The tax is estimated according to the extent of land use from the flood water and the impact on the productivity of the land

<sup>1</sup> Davies, *The Rock Tombs of Dier El Gabarawi* (London: Cambridge library collection, 1900), Pl.vii.

<sup>2</sup> Hans Kayser, *Die Mastaba des Uhemka, Ein Grab in der Wuste Hannover* (Berlin: Fackeltrager-Verlag Verlag Schmidt-Kunster GmbH, 1964), 36- 37.

<sup>3</sup> Alan Gardiner, *Hieratic Papyri in The British Museum 3<sup>rd</sup> Series*, Chester Beatty Gift ,Vol. 1 (London: British Museum, 1935), pl. xviii , R, 2-3 , 37.

<sup>4</sup> David Lorton, *The Juridical Terminology of international relations in Egyptian texts through Dyn. XVIII XVIII* (London: Johns Hopkins University, 1974), 9.

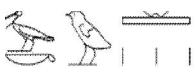
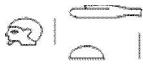
<sup>5</sup> Alan Gardiner, *Hieratic Papyri in The British Museum 2<sup>nd</sup> Series* , Chester Beatty Gift ( London ,1935 ), 49.

<sup>6</sup> Meeks, *Annee Lexicographique* (Paris: Impr. de la Margeride, 1980), 793307, grg kmt .

<sup>7</sup> Mahrous, *Taxation in Ancient Egypt*, 323.

<sup>8</sup> Alan Gardiner, *Papyrus Wilbour*, 4 Vol (London: Oxford University Press, 1941).

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	Papyrus No.1044 <sup>1</sup>			
(š3yt) 	A-Neferty prophecy <sup>2</sup> B-Renni Tomb <sup>3</sup> Tomb <sup>3</sup>	Wb,IV,402,8 Wb,IV,403, 9-10	Occupational tax	Is the estimated or in-kind taxes
(b3kw) 	A-Leiden Papyrus No.344 <sup>4</sup> B-Turin Papyrus No.1874 <sup>5</sup> C- <i>Ghwty- ms</i> Letter <sup>6</sup>	Wb, I, 427 Faulkner, CD ,156	Production Tax	Pharaoh Hormoheb abolished so it was not found in the tax lists recorded in the Harris Papyrus
(tp- <i>drt</i> ) 	A-Turin Papyrus No.1874 <sup>7</sup> B-The text of the priest Amenhotep <sup>8</sup>	Meeks., Lexicograph, 793396	Head tax	Especially Pharaoh only
<i>mh3wt</i> 	A- Barcha Text <sup>9</sup> B- Siti – Decision-	ASAE, 42, P.108	Customs duties tax	This tax is collected in the form of funds only, but their value

<sup>1</sup> Megally, *Notion de Comptabilités*, 42.

<sup>2</sup> Mahrous, *Taxation in Ancient Egypt*, 152,176, 325.

<sup>3</sup> William Helck, *Die Prophezeiung Des Nfrti* (Weisbaden: Otto Harrassowitz, 1970), 19.

<sup>4</sup> Jon Taylor, *Wall Painting and Monuments of EL-Kab IV*, The Tomb of Renni (London: Quaritch, 1900 ), Pl. iii , iv.

<sup>5</sup> Mahrous, "Taxation in Ancient Egypt", 170, 326.

<sup>6</sup> Alan Gardiner, *Admonitions of an Egyptian Sage, from a hieratic papyrus in Leiden Pap. Leiden 344 recto* (Leipzig: Hinrichs, 1909), P. 72. Rt 10, 3- 10, 6.

<sup>7</sup> KRI, II, 819.

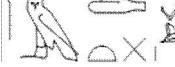
<sup>8</sup> Schafik Allam, *Hieratische Ostraka und Papyri aus der Ramessiden Zeit* (Tubingen: Postfach, 1973), PL.86, 278.

<sup>9</sup> Davies, The tomb of RKH- MI-RA, 52.

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	Elfantini <sup>1</sup>			varies either by a third or a half or by a quarter They are often derived from the word <i>mh3t</i> in terms of the scale
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With regard to the competent authority to pay taxes and found as follows<sup>2</sup>:

Category	Text	Source	Mean	Remarks
( <i>t3-št</i> ) 	A-The text of the priest Amenhotep B- Chesterbity PapyrusV <sup>3</sup>	Alan Gardiner, <i>Ramesside Texts Relating to the Taxation and Transport of Corn</i> , JEA 27, (1941) 67.	Public taxpayers	Sometimes translated as tax collectors
( <i>nmhyw</i> ) 	A- Pharaoh's decree Hur-Moheb B- Dakhla Stela <sup>4</sup>	Wb, II, 268, 4, 5.	Private taxpayers	They are the servants of pharaoh's treasury
( <i>smdt</i> ) 	A- First intermediate Stela <sup>5</sup> B-A Text for a	Faulkner, CD, 229. URK, IV, 94, 4	Young users	They occupy small occupations

<sup>1</sup> Alan Gardiner, the Royal Canon of Turin, Griffith Institute (Oxford: Griffith Institute at the University, 1959), Pls. V- IX.

<sup>2</sup> Mahrous, "Taxation in Ancient Egypt", E -G.

<sup>3</sup> P. Chester Beatty, V, rt.7, 12- 8.

<sup>4</sup> Alan Gardiner., "The Dakhla Stela", JEA 19 (1933): 21.

<sup>5</sup> Dows Dunham, *Naga ed Der Stelae From First Intermediate Period* (Boston: Museum of fine arts, 1937), PL. XIII A2, 43 N. 30.

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	cemetery worker <sup>1</sup>			
šwtyw 	A- Harris Papyrus I <sup>2</sup>  B- Boulaq Papyrus II  C- Lancing Papyrus <sup>3</sup>  4 , 8-10	Wb, IV, 434, 1- 4  <b>Meeks.,</b> <i>Lexicograph,</i> 792951.	Merchants	They are divided into three categories: (A) a class working for the temples. (B) A category that works for individuals. (C) A class that exercises self-employment in favor of its own profit.

### Categories:

The main task of the clerks was the registration and statistics operations. Some clerks who carried out the census were called *hsb*. Each administration was distinguished by separate accounts, with a specific number of clerks and accountants. The accountants were found in the private administration under the supervision of the Chief of Accounts

*imy-r pr hsbw*   <sup>4</sup> In addition to these special account clerks, some of the clerks held the title of accountant *sš hsb*   In general<sup>5</sup>, as the officials responsible for recording the statistics are mainly accountants; this is done through their specialization as follows<sup>6</sup>:

A-Cattle Scribes<sup>(7)</sup>.

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<sup>1</sup> Jarsolav Cerny, *Community of Workmen in Thebes in the Ramesside Period* (Cairo: Bibliothèque d'études IFAO, 1937), 183 ff.

<sup>2</sup> P.Harris , I , 46, 2.

<sup>3</sup> Walter Reinike, "Waren die Swtyw wirklich kaufleute", *AF* 6 (1979): 10.

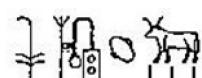
<sup>4</sup> Mohammed Ali, "Titles and civil functions in the era of the new kingdom" (unpublished MA thesis, Mansoura University Faculty of Arts, 2012), 311.

<sup>5</sup> Ali, "Titles and civil functions in the era of the new kingdom", 311.

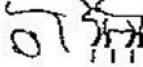
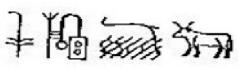
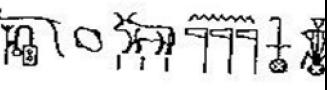
<sup>6</sup> Geoffery Martin, *The tomb of Hetepka and Other Reliefs and Inscriptions from the Sacred Animal Necropolis*, North Saqqara (London: Egypt Exploration Society, 1964-73), 10, Pl. ii, 9.

<sup>7</sup> Ali, "Titles and civil functions in the era of the new kingdom", 315- 321.

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Title	Texts	Source	Mean	Remarks
<i>hsb ihw</i> 	A- An inscription of conical for the priest Nefer Renbet	<b>Norman Davies, Miles Macadam.,</b> <i>A Corpus of Inscribed Egyptian Funerary Cones I,</i> (Oxford: Oxford University Press, 1957) 464.	Cattle scribe	Tomb No.43 El- hwza el-olya
<i>sš hsb ihw n t3 mnmnt</i> 	Inscription of byai tomb	<b>Lefebvre., Histoire des grand pretres d'Amon de Karnak ,</b> (Paris: Cambridge University Press, 1929) 131 .	scribe and accountant of herd bulls	Tomb No.263 Sheikh abd el korna
<i>sš nfrw</i> 	Inscription of amon- em-ubet tomb	<b>KRI, I, 385 (6)</b>	Cows scribe	Tomb No.265 Deir el-madina
<i>sš nsw hsb ihw</i> 	Inscription of Sa- mut tomb	<b>KRI, III, 334 (10)</b>	Royal scribe accountant of bulls	Tomb No.409 Assassif

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<i>imy- r hsb ihw</i> 	Inscription of Sa- mut tomb	Abdel kader Muhammed., "The Hittite Provincial Administration of Conquered Territories", ASAE , 59, (1966) , PL. XXXIV	The overseer of bulls accounts	-----
<i>r hsb bhs</i> 	Inscription of Sa-mut tomb	KRI , III, 334 (8)	The overseer of calves accounts	-----
<i>sš nsw imy- r hsbw iw3</i> 	Inscription of Sa- mut tomb	Muhammed, <i>The Hittite Provincial</i> , PL. LXXIII	The royal scribe, overseer of oxen account	-----
<i>sš nsw imy- r hbsw ihw n šm'w mhw</i> 	An inscription of conical for the priest amon- ms	KRI , III, 334 (4) Muhammed, <i>The Hittite Provincial</i> , Pl.xxxvi.	The royal scribe, overseer of calves accounts of North and South gods	Tomb No.9 Deir el-madina

In ancient Egypt, the census of cattle was carried out periodically - usually every two years. This process was sometimes linked to the imposition of a specific tax for the government<sup>1</sup>. It was conducted under the supervision of the head of the herd or the royal archivist and representatives of the government. Farms in the provinces<sup>2</sup>, there is no doubt that the herd was included on all types of cattle of cows and bulls of different types besides small calves, and the process of counting livestock depends on the classification of these species and discrimination.

<sup>1</sup> Norman Davies, *The Tomb of Kenamun*, (New york: Metropolitan Museum of art, 1865-1941), Pls. xxvi- xxvii.

Urk iv: 1394 (3- 4)

<sup>2</sup> Ali, "Titles and civil functions in the era of the new kingdom", 312.

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B-Birds scribes<sup>1</sup>:

Title	Texts	Source	Mean	Remarks
<i>sš hb</i> 	Inscription of Ghwty-nfr tomb	Georges Daressy, "Receuil de Cones Funéraires", Mission archéologique française au Caire, 8 (1893), n.165	Birds scribe	Tomb No. 317 Sheikh abd el korna
<i>sš hsb ihw hbw</i> 	Inscription of Ghwty-nfr tomb	Herny Gauthier, "Rapport sur une campagne de fouilles à Drah abou'l Neggah" BIFAO, 6 (1908), 124	The scribe and accountant of bulls and birds	-----

The Karnak temple included the sheds for the raising of birds, poultry and geese to provide the sacred offerings of the temple's deities, and there was carried the post of writer and accountant of cattle and birds of Amun as mentioned above.

C-Treasury scribes<sup>2</sup>:

Title	Texts	Source	Mean	Remarks
<i>sš hwt- nwb</i> 	An inscription of conical for the priest Nefer Renbet	KRI, III, 330 (1)	<b>The scribe of gold residence</b>	-----

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<sup>1</sup> Ali, "Titles and civil functions in the era of the new kingdom", 322.

<sup>2</sup> Ali, "Titles and civil functions in the era of the new kingdom", 323.

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<i>sš pr-hd</i> 	A- Inscription of User-hat tomb  B-Inscription of amon-ms	Ahmed Fakhry, " A Report on the Inspectorate of Upper Egypt", ASAE , 46 , (1947), 44  PM I : I, 427- 428	The scribe of treasury	Tomb No.56 Sheikh abd el korna
<i>sš prwy-hd</i> 	A- inscription of conical for the priest Nefer Renbet  B-The Memorial inscription No.1960 western Thebes	KRI, III, 323 (4)	The scribe of dual treasury	A-This title, called Amon - Nekho Word, was Memorial inscription was given to the chief of the workers at Deir- Elmadina Medina  B- inscription of Hay tomb NO.328

The work of the workers inside the treasury was largely based on the category of clerks, where they concentrated on a lot of operations such as recording the quantities of raw materials used in artisans' workshops, recording the works that are finished by the manufacture. There is no lack of photocopying of the treasury or workshops of artisans there are a number of clerks holding their records the clerk of the treasury has some administrative tasks besides the calculations performed by the clerk of the treasury and many titles that show his assumption of the tasks of writing and accounts in the treasury<sup>1</sup>.

D-Sacred Seals Scribes:

Title	Texts	Source	Mean	Remarks
<i>sš htmt- ntr tpy</i> 	Inscription tomb of po- m- ra	KRI, III, 225 (10)	The first scribe for divine treasury	Tomb No.39 Elkhokha

<sup>1</sup> Ali," Titles and civil functions in the era of the new kingdom", 323- 327.

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<i>sš htmt- ntr sn- nw</i> 	Inscription tomb of po- m- ra	PM , I, 393 (4)	The second scribe for divine treasury	-----
<i>sš htmt-ntr</i> 	A- Inscription tomb of Nb- Kdnw B- Inscription tomb of Sr-Ws	KRI, III, 358, (6)	The scribe of divine treasury	B-Tomb No. 232 Draa Abu el naga
<i>htm htmwt nbt</i> 	Inscription tomb of aniny	Urk, iv, 68 (11)	The bigger of all seals	Tomb No.31 El-Hoza el ulya
<i>imy-r htmt nbt</i> 	Inscription tomb of aniny	Urk , iv, 68, (15-17)	The overseer of all seals	-----
<i>htm pr.wy-hd</i> 	Inscription tomb of Ghwty	Urk, iv, 429 (6) , 436 (15-17)	The treasurer of dual treasury	Tomb No. 11 Draa Abu el naga

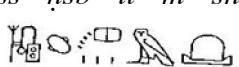
The title of the divine seal "*sš htmt-ntr*" appeared in the old kingdom, and the title of the author of all the divine seals *sš htmt-ntr nbt* was one of the titles carried by the priests and treasury workers in the new kingdom and the era of the Ramses. The task of seals writers was to register the foreign products of the country whether imported into the treasury such as precious metals, textiles and textiles; or other products such as cattle, monkeys, and leather and bird feathers<sup>1</sup>.

### E-The Barn Scribes:

Title	Texts	Source	Mean	Remarks
<i>sš šnwt</i> 	Inscription tomb of Menna	Margret Murray, <i>Index of Names and Titles of the old kingdom</i> , (London: Office of British School of	The barn scribe	Tomb No. 69 El- Hoza el Ulya

<sup>1</sup> Ali, "Titles and civil functions in the era of the new kingdom", 330.

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		Archaeology 190 8), pl. xliii ; Wolfgang Helck, <i>Undersuchungen zu den Beamentiteln des Alten Reiches</i> , (Hamburg: Verlag Augustin 1975), plate xxxviiix		
sš hsb it m šnwt 	A- Inscription tomb of Sennefr  B- Inscription tomb of Neb- Amun	Murray, <i>Index of Names</i> , 64  Urk, iv, 1049 (15), 1051 (7)	The scribe of barn accounts	A-Tomb No.96 El-Hoza el Ulya  B-Tomb No.17 Draa Abu el naga  also wrote in the inscriptions of the tomb of Amenmhat Tomb No. 53 at Sheikh abd el Korna  

The barn scribes<sup>1</sup> were assigned to the registration and calculation of yields and quotas. They can be categorized into three categories, beginning with clerks, supervised by the censor of the library clerks and headed by the supervisor of the library clerks. The clerks specialize in the fields in several fields. (Records) and supervised by the head of the archives of the archives of the Barn and have existed these specialties between the clerks of the Barn since the old and the middle and found the titles as mentioned above<sup>2</sup>.

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<sup>1</sup> For more details on this point, see:

Khaled Awad, *Grain Stores in Ancient Egypt*, Ain for Human and Social Studies and Research (Cairo: Ain for human and social studies and research, 2007).

<sup>2</sup> Ali, "Titles and civil functions in the era of the new kingdom", 334.

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F-Stores Scribe:

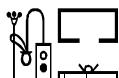
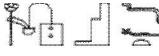
Title	Texts	Source	Mean	Remarks
<i>sš hsb itw m šnwt htp-ntr</i> 	A- Inscription tomb of Neb-Amun B- Inscription tomb of Ghwty- nfr	Urk, iv, 1050 (13,15), 1050 (3), 1052 (15-16)	The accountant scribe of crops in barn of offerings	-----
<i>sš n šn</i> 	Inscription tomb of biay	KRI, III, 381(4-5), (7-8)	Stores scribe	-----
<i>sš wdhw</i> 	Inscription tomb of Amwn- Htp	Daressy, <i>Receuil de Cones</i> , Nos 264- 266	The offerings scribe	A-Tomb No.73 El-Hoza el Ulya
<i>sš htp-ntr</i> 	Inscription tomb of 3mwn- htp	Norman Davies, "Some Representations of Tombs from the Theban Necropolisin" <i>JEA</i> , 24, (1938), fig .8	The scribe of divine offerings	-----
<i>sš hsb t</i> 	Inscription tomb of Amwn-Htp Inscription tomb of Nb-Amwn	Daressy, <i>Receuil de Cones</i> , n.47	The scribe and accountant of bread	-----
<i>sš n t3 k3wt</i> 	Inscription tomb of Inhr- ms	Davies, Macadam, <i>A Corpus of Inscribed</i> , n. 430	Works scribe	-----

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<i>sš hmwt nbt</i> 	Inscription tomb of Amwn- Htp	Davies, Macadam, <i>A Corpus of Inscribed</i> , n. 354	The scribe of all crafts	-----
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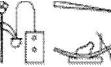
In addition to this, a group of other employees, similar to their clerks, was found to be the surveyors who measured the area of grain fields before harvesting to estimate the quantity of the crop that would enter Shun As titles mentioned above<sup>1</sup>.

### G- Secondary Administrative Departments Scribes:

Title	Texts	Source	Mean	Remarks
<i>sš pr md3t</i> 	Inscription of a worker of Deir- Elmadina	Murray, <i>Index of Names</i> , PL. xxxviii	The scribe of books house	-----
<i>sš st df3wt</i> 	Inscription of a worker of Deir- Elmadina	Murray, <i>Index of Names</i> , PL. xxxvii	The scribe of food section	It emerged from the era of the Second Dynasty
<i>sš niwt m3wt</i> 	Inscription of a worker of Deir- Elmadina	Abdel Moneim Abubakr, <i>Excavations at Giza, I</i> (Cairo: Government Press, 1953), 69, 75.	The scribe of new cities	-----
<i>šs hwt</i> 	Inscription of a worker of Deir- Elmadina	Paul Smither, "A Tax- Assessor's Journal of the Middle Kingdom" <i>JEA</i> , 27(1941), 74.	Fields scribe	Sometimes wrote <i>sš 3hwt</i>

<sup>1</sup> Ali, *Titles and civil functions in the era of the new kingdom*, 334- 339.

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$\check{s}s\ tst$ 	Inscription of a worker of Deir-Elmadina	Selim Hassan, <i>Excavation at Giza</i> , II, (Cairo: Government Press 1936), 96	Workers scribe	-----
$\check{s}s\ gs\ wi3$ 	Inscription of a worker of Deir-Elmadina	Murray, <i>Index of Names</i> , PL. xxxviii	The ship scribe	-----

The old Egyptian could express the function of the clerk of the departments or administrative departments or the author of the specialization depending on the circumstances surrounding each department and we can distinguish the administration by the titles taken by the writer, and can be limited in two types through the

composition of verbal; The first type is that the first  $\check{s}s$   has a close relationship with the names of the departments that are defined by the word  $pr$  , which means "house", the second type defined by the word  $st$  , the third type is defined by the names of regions, the fourth type is specific to specific jurisdictions, the fifth type is specific groups as mentioned above<sup>1</sup>.

### General Form:

The Ancient Egyptian has known a fixed system for recording his daily and public accounts. This is evident in the various texts written on the papyri and dioceses mentioned above. It seems that this system was started since the early ages. It is clear from us that seals and seals of books and cards written from the era of the first two families with a specific recording system for accounts<sup>2</sup>.

The statistical text usually consists of certain elements:

- (A) The registered or registered material
- (B) The unit of the article, i.e. the unit to which this article is attached.
- (C) The quantity assigned to that unit.
- (D) Some data on the recorded statistical process.

The mathematical and statistical documents had their distinctive form from other documents. However, this form differed and developed according to the age of the papyrus or the arithmetic document<sup>3</sup>.

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<sup>1</sup> Megally, "The Post of the Writer in the Age of the Old Kingdom" (unpublished MA thesis, University of Alexandria, Faculty of Arts, 1955), 26- 31.

<sup>2</sup> Stephen Quirke, *Administrative Texts, Redford Encyclopedia*, 1(Oxford: Oxford University Press, 2001), 24.

<sup>3</sup> Sherif, "A collection of administrative hierarchies", 16.

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Firstly: the old kingdom:

The most important characteristic of the arithmetic text in the old kingdom is the great detail in the recording of accounts and statistics. The scribes were keen to record their statistics within overlapping horizontal and vertical lines or in other words in square boxes resulting from horizontal and vertical lines.

The data for both of the various resources, units and quantities has been given to the arithmetic bar in the old kingdom a distinctive geometric shape in the presence of this tabular form<sup>1</sup> (see Table 1). This complex geometric form, which distinguishes Abu sir papyrus as a model of the old kingdom calculations, Which is the size of the compass in the old kingdom in size between the size of the medium or new kingdom papyrus, where the height of 21- 24 cm, the red ink was used in public papyrus to indicate the quantities as well as the overall balance<sup>2</sup>, and wrote lines Writing horizontally and vertically while the vertical columns were predominant<sup>3</sup>.

Secondly: Middle kingdom:

In the Middle Kingdom, the detailed spirit of recording statistics and accounts was less than in the old kingdom, Some of the models that belong to that period- with the full shape of the table<sup>4</sup> (horizontal and vertical lines)- are different from those in the old kingdom with relatively large volumes and thus the clarity of the words within the different cells<sup>5</sup>.

This is due to the large size of the statistical papyrus in the middle country than in any other era. Therefore, the pages came with a large quantity of accounts, as well as large margins on both sides<sup>6</sup>. The boxes or boxes disappeared little by little until there was no existence of these tables, there is also a horizontal line after each horizontal line of writing<sup>7</sup>, and there is a note on the accounts of the middle and old kingdom. It is concerned with writing the name of the unit used in the various articles. That among the statistical registers as follows:

- (A) The name of the registered material.
- (B) The name of the unit in which that article is directly attached.
- (C) A custom form of the word indicating unity.
- (D) Quantity use.

We note this also on some of the old kingdom paintings. The text of the article itself is written in a separate box, perhaps a reference to the unit assigned to that article<sup>8</sup>, and the red color was used in this period. It is used in the Raisner papyrus to denote the names of the absent workers.

Thirdly: New Kingdom:

The most characteristic of the new kingdom statistical records is the extreme simplification of all the different elements<sup>9</sup>. The most important observation of the

<sup>1</sup> M-Stevelick, "Accounting in Ancient Times": *The Accounting historian Journals* 12, No .1 (1985): 7-8.

<sup>2</sup> Posener Krieger, De Cenival, *Abu Sir Papyri*, 211.

<sup>3</sup> Posener Krieger, De Cenival , *Abu Sir Papyri*, pls. xi, xii, xiii & passim.

<sup>4</sup> Quirke, *Administrative texts*, 25.

<sup>5</sup> Magally, *Notion de Comptabilites*, 2.

<sup>6</sup> Simpson, *Pap Reisner*, passim.

<sup>7</sup> Stevelick, "Accounting", 8.

<sup>8</sup> Quirke, *Administrative texts*, 25.

<sup>9</sup> Magally, *Notion de Comptabilites*, 4 ff.

## The concept of Account-Lists in Ancient Egypt

arithmetic corpus in this period, especially the 18 family is its small size as it is 18 cm high.

From the page and no longer leaves the large margins that we saw in the old and middle kingdom on both sides<sup>1</sup>, as the writer completely away from the tables and lines became horizontal writing is always prevailing and became the form of the arithmetic parody near the form of the literary papyrus<sup>2</sup>, meaning there is no vacuum Between the name of the article and quantity as it used to be; But the recording became consecutive as literary texts without spaces or detail in the line<sup>3</sup>.

The red color was used less than the old and middle kingdom, where it indicated the titles and some papyri<sup>4</sup>, and continued as was previously used in the texts containing the the quantities of wheat and barley *bdt- it* where the barley was written the quantity of the function in black and write the quantity of the function The wheat was red, and the same use continued in the new kingdom<sup>5</sup>.

### Fourthly: Demotic Accounts:

Demotic accounts are a type of text that takes the form of an account-lists list that records the amounts of money, grain, liquids, etc. These accounts start from the age of the 26th Dynasty and continued until the Greco-Roman era. We can confirm that it was used until the second century AD by discovering some papyrus<sup>6</sup>.

Zauzich<sup>7</sup> noted that the Demotic calculations were greatly extended in the Roman era. In comparison with the Ptolemaic calculations, Demotic calculations are the most written for everyday purposes Muhs<sup>8</sup> sees that Demotic calculations have been extended extended to a Ptolemaic alike to the third century AD.

The overall average size of the demotic papyrus was 4.21 cm in length and 7.26 cm in width and the size of the ostarca was very varied with the form of the demotic account. The tabular form is no longer used in demotic calculations but we find it somewhat similar to the literary text as a result of the increase the need for Calculations the author took advantage of all the space in writing and the basic parts of writing the text of my arithmetic in demotic were as follows<sup>9</sup>:

<b>Closing Formula</b>	<b>Body of the Account</b>	<b>Heading Formula</b>
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In the basic construction of the account the introduction of the so-called entries, which are fixed elements such as goods or component prepared, measuring any number referred to by the quantity, the person who received or sold..... Etc<sup>10</sup>.

<sup>1</sup> Magally, *Notion de Comptabilites*, 4- 5.

<sup>2</sup> Magally, *Notion de Comptabilites*, 5.

<sup>3</sup> Sherif, "A collection of administrative hierarchies", 19.

<sup>4</sup> Magally, *Notion de Comptabilites*, 11.

<sup>5</sup> Magally, *Notion de Comptabilites*, 6 Note. 4.

<sup>6</sup> Eid Nagy, "Demotic Accounts" (Un Published MA Thesis, Cairo University, Faculty of Archeology, 2016) 6.

<sup>7</sup> Karl Zauzich, *Die Demotischen Dokumente, Textes et Langages de L'Egypte Pharaonique cent Cinquante Annee de Recherches*, Bde 64/3, (1972), 93.

<sup>8</sup> Brian Muhs, "Demotic and Greek Ostracka in the Third Century", *SAOC* 51 (Chicago 1992): 249.

<sup>9</sup> Nagy, "Demotic Accounts", 12.

<sup>10</sup> Nagy, "Demotic Accounts", 11- 12.

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As for the use of inks, red ink was not used to distinguish some elements as before, but there were other ways of distinguishing by using a number of secondary elements are as follows<sup>1</sup>:

<b>Terminal Marks</b>	<b>Stress Marks</b>	<b>Partition Marks</b>	<b>Checking Marks</b>

### A-Checking Marks:

In six categories; Oblique Strock, Horizontal Police, Vertical Strock, Curved Strock, Dot, Opposition (cross)<sup>2</sup>.

We have to remember that these signs usually fall in the beginning, but in some cases they are in the end and all those signs Used in accounts and most of them are used slanted police while others do not occur, sometimes used before the specified name or names may be the sum of money or any distinct element in the account.

### B- Partition Indications

The first is the two categories of blank space, which are regular or irregular, vertical or horizontal, and the second lines are also used to separate an account from another account or to separate a section of the account from the other<sup>3</sup>.

### C- Strict Marks

Are signs that exist to give more emphasis on the words or sentences within the texts for that purpose are found on some words or letters form circle or semi-circle and mostly used in the ostraka<sup>4</sup>, Monson<sup>5</sup> that the drawing of a concentration on those elements ring found to distinguish certain elements from others.

### (D) Terminal Marks:

In two categories; double oblique strock, cross mark these marks are usually used to fill gaps or gaps at the end of the account to give the chance of addition, especially on the ostraca<sup>6</sup>.

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<sup>1</sup> Nagy, "Demotic Accounts", 13.

<sup>2</sup> Abdel Halim Nureldin, "Checking Terminal Stress Marks , Partition Indication and Margin lines in Demotic Documents", *Enchoria* 9 ( 1979 ): 49.

<sup>3</sup> Nureldin, "Checking Stress Marks", 56.

<sup>4</sup> Nureldin, "Checking Stress Marks", 57-58.

<sup>5</sup> Andrew Monson, "Agriculture and Taxation in Early Ptolemaic Egypt", *Papyrologische Texte und Abhandlungen* 46 (2012): 113.

<sup>6</sup> Nureldin, "Checking Stress Marks", 81-82.

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### Conclusion:

- A- The unit that combines the texts and the lists and is included under the mathematical concept is a general unit in terms of the written appearance, but if we look at the internal classification we find that there are some species in the lists do not fall under the category of arithmetic such as inventories, names and orders of materials and clothing.
- B- Differences between the tax records, daybooks, the distribution schedules, the accounting tables, the distribution of wages, dues, food orders and the lists of commodities. The tabular form was taken.
- C- The arithmetic texts that were written in the era of the Old and Middle kingdom and the beginning of the modern kingdom took the tabular form. The late modern era and the period of the demotic and Coptic writing found the calculations in the form of accounting-lists form (see Table 2), which is close to the literary form, He wanted to occupy all the space for writing.
- D- The diversity of titles carried by book guards in ancient Egypt reflects a more diverse character than the Coptic and Greek fonts.
- E- The method of writing the arithmetic text in both the Old and Middle kingdom is more detailed and includes several elements, but in the Demotic and the Coptic it is based on the mention of three basic elements and detail, which is no longer the main concern.
- F- We find the use of the marks of the check Checking Marks and we also find Partition Marks Stress Marks and Terminal Marks both and continued until Coptic.

**List of Abbreviation**

- ASAE:** Annales du Service des Antiquités de l'Égypte (SAE) (Cairo).
- BdE:** Bibliothèque d'Étude (IFAO, Cairo)
- CD:** Crum, W., A Coptic Dictionary, Abandon, 1929.
- CDD:** Johnson, J., The Demotic Dictionary of the Oriental Institute of the University of Chicago, Chicago, 2001.
- CENIM:** Cahiers Égypte Nilotique et méditerranéenne.
- DELC:** Dictionnaire étymologique de la langue Copte', by W. Vycichl, 1983.
- Er. Glossar:** Erichsen, W. Demotisches Glossar. Munksgaard, Kopenhagen 1954.
- Faulkner, CD:** Faulkner, R., Concise Dictionary , Oxford , 1961.
- GNS:** Gardiner, A., Notes on the Story of Sinuhe , Librairie Honoré Champion, 1916 .
- Hanning, Wb:** Hanning , R., Handwörterbuch, Die Sprache der Pharaonen. Großes Handwörterbuch Ägyptisch- Deutsch: (2800- 950 v. Chr.) (Kulturgeschichte Der Antiken Welt, Band 64), Berlin, 1995.
- Jea:** Journal of Egyptian Archaeology (EES, London).
- JNES:** Journal of Near Eastern Studies (Chicago).
- KAW:** Kulturgeschichte der Antiken Welt (Mainz am Rhein)
- KRI:** Kitchen, A., 'Ramesside Inscriptions, Historical and Biographical. I - VII' (Oxford, 1969-1990)
- LA:** 'Lexikon der Ägyptologie', 7 vols., ed. W. Helck, E. Otto, W. Westendorf, 1972/5-, Wiesbaden .
- LD:** Lepsius, K., Denkmäler aus Ägypten und Äthiopien', 6 vols., ed. K. R. Lepsius, Berlin ,1849-1859 .
- LED:** Lesko, H, Late Egyptian Dictionary, 4 Vols, United States America, 1982.
- LEM:** 'Late- Egyptian Miscellanies', A. H. Gardiner, 1937 (Brussels; BAe 7).
- MDIAK:** Mitteilungen des Deutschen Archäologischen Instituts, Abteilung Kairo (DAIK) (Mainz/ Cairo/ Berlin/ Wiesbaden).
- SAK:** Studien zur Altägyptischen Kultur (Hamburg).
- Urk:** 'Urkunden des ägyptischen Altertums', 8 vols. ed. K. Sethe, H. W. Helck, H. Schäfer, H. Grapow, O. Firchow (Leipzig/ Berlin) , 1903-1957.
- Wb:** Wörterbuch der ägyptische Sprache', 7 vols., A.Erman and W. Grapow, 1926-1931 .
- ZAS:** zeitschrift für ägyptische sprache und altertumskunde, Berlin (1863-1924).

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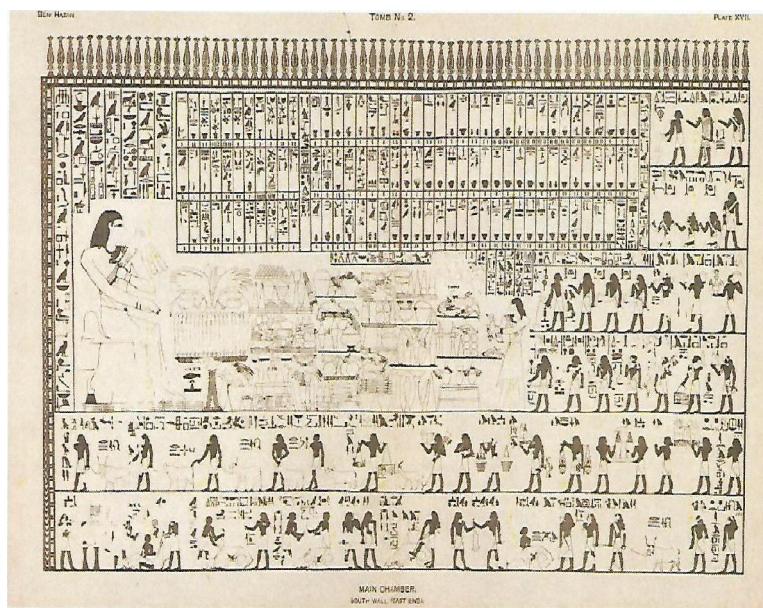


Table 1

The scene represents the recording of some accounts of the sacrifices that were written in tabular form and illustrated on the southern wall of the main chamber of the Amini cemetery in Bani Hassan

Nagy, "Demotic Accounts", 238

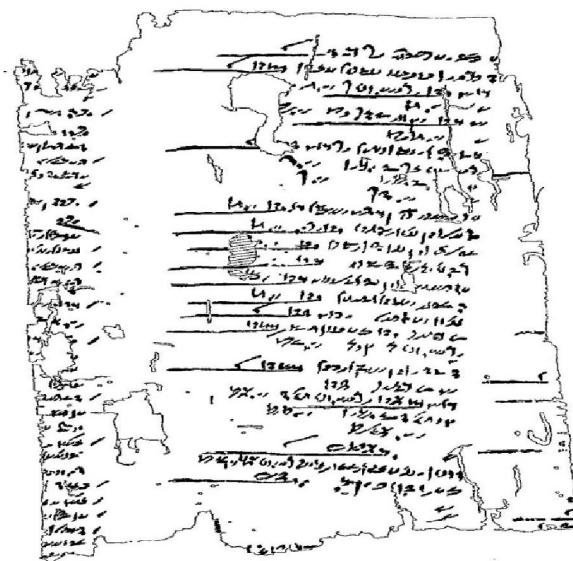


Table 2

The landscape is a facsimile of Brooklyn 37.1647E, D (1) / 2

In which the arithmetic text was written in accounting-lists form

Nagy, "Demotic Accounts", 242.