Purpose

• This paper examines the translation of the Athenian Grain-Tax Law 374/3 BC - Classical Antiquity

• In particular, exploring the contribution of accounting history in interpreting the method of ‘accounting’ for tax collection and the accountability relations represented by the tax

• Introduces the case of Grain-Tax as a new piece of empirical evidence discovered in the Athenian market place excavations 1986, as yet, not known to have been studied within accounting research
Athenian Grain-Tax Law of 374/3 BC

Accounting literature on Classical Athens 500-300 BC

George Costouros, 1972; 1977; 1978

- Based on the Athenian Constitution by Aristotle 350 BC and speeches by other orators Aeschines and Demothenes
- Identified 3 broad states of accountants with division of authority and roles and responsibilities underpinned by an integrated accounting system
- Tax as seen as a means of providing public resources
Contributions from accounting histories

Seminal work of Ezzamel & Carmona (2007)

Mesopotamia and Ancient Egypt 8000-3700 BC

• As far away as us!
• Distinct in terms of agrarian..pastoral, non-industrial, pre-coinage
• Empirical questions guiding
• Context for considering tax
• Role of accounting in “levying and collecting precise tax liabilities”, legitimising authority reflecting accountability

Contributions from accounting histories

Seminal work of Ezzamel & Carmona (2007)

Problems and challenges

• Incomplete records
• Remote context, dead language
• Translation difficulties

Framework for future research on accounting histories

• Methodological challenges of time
• Socio-economic context
• Complementary research questions for inter-disciplinary research
Design / Methodology / Approach

New empirical 'site' - Athenian Grain-Tax Law of 374/3 BC

Alethic hermeneutic analysis

Emphasis
• interpreting the method of accounting for tax collection depicted by the inscription and
• the accountability relations illustrated by the method of taxation

Hermeneutics

Figure 1: The Hermeneutic Circle of Interpretation
Source: Alvesson and Sköldberg (2004:66)
Hermeneutics

3 distinct revolution

• translation of a Marble Stele inscribed in Greek with the Grain-Tax

• a linguistic translation by the authors taking into account alternative translations from other disciplines and

• placing the evidence in context through symbolic interpretations of other artifacts of the time – fieldwork inspection of the Stele and the excavation site!

Findings
Reconstruction

Findings

First and most comprehensive translation by epigrapher Ron Stroud a visitor from Princeton with the excavation team at the American Studies Institute in Athens

On the complexity of his task (Stroud, 1998; 84) acknowledges, for example, “lines 55-61 fail to unravel all of their obscurities but also that very soon others will try to reach more plausible conclusions about these tenths (read tax quantities) and their financial context”
Findings

Alternative translations compared
• **Driscoll (2007)** *Some Unusual Sources of Revenue in Classical Greece*. University of Chicago

Findings

Our interpretation of the tax highlights the interchangeable nature of grain and coinage as a 'currency' for payment including aspects of measurability alongside accountability.
Discussion

• Contribution of - combining business history (classics) to construct an interdisciplinary perspective including original translations

• Limitations include avoiding “present mindedness” and contextualising what is missing

Contribution / Value

• Introducing a new empirical site

• Drawing new evidence for accounting research from Classical Athens and the Grain-Tax

• Highlighting the importance of inter-disciplinary research in accounting history and hermeneutic analysis

• Exploring the scope of what is viewed as evidence and what is missing