



Trakya University
Faculty of Economics and Administrative Sciences



Association of Accounting and Finance Academicians
(AAFA)

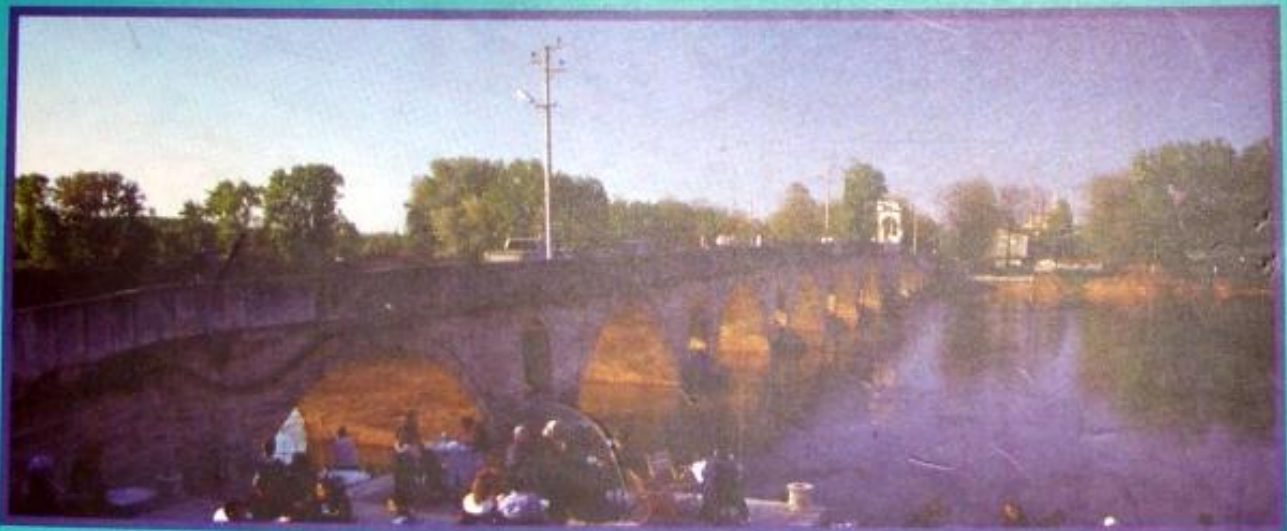
The Balkan Countries' 1st International Conference on Accounting and Auditing

BCAA

8 - 9 March 2007

Edirne - TURKEY

PAPERS



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Halaskargazi Street No: 265 Koza Apt. Kat: 7 D.: 14

34381 Osmanbey/Istanbul/TURKEY

Phone : +90 212 248 19 33 Fax : +90 212 231 01 69

+90 212 240 33 39 e-mail : mufad_org@yahoo.com

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ACCOUNTING PRACTICES OF THE ABBASIDS AND A SAMPLE PRACTICE

Asst. Prof. Dr. Mehmet Erkan

Asst. Prof. Dr. Cemal Elitaş

Asst. Prof. Dr. Oğuzhan Aydemir

Afyon Kocatepe University, Turkey

Expert Uğur Özcan

Süleyman Demirel University, Turkey

Abstract

In this study, the accounting practices of the Abbasids (750-1258) have been investigated closely. First traces of the accounting system known as the Stairs Method in literature were found in Ilhanians society. But, as stated in this study, early practices of the Stairs Method were seen in the Abbasids culture.

It must not be forgotten that the Stairs Method was developed in different ways influencing the financial, political and economical affairs of states. Although the image of accounting affairs may seem different from the Stairs Method, it must be noted that this system evolved gradually through history.

The Abbasids' Stairs Method record system was a primitive and first form of the Stairs Method used by the Ilhanians and the Ottomans and has common characteristics. For example the use of Siyakat writing with some differences and the use of "letter" concept are common.

In this study, first some basic information about the Abbasids State is given, then the political, financial and economical structure of the Abbasids State is inspected and finally an original document of accounting record in Siyakat writing from the Abbasids is given with its Arabic translation, transcription, Turkish translation and its modern form of Uniform Chart of Accounts form.

At the end of the study, some convincing documents, proofs and practice samples are found. Thus, it will be seen that the first practices of the Stairs Method were based on the Abbasids Stair Method System.

This paper is prepared by referring to "Accounting Method used by Ottomans for 500 years: Stairs Method" project supported by the Turkish Scientific and Technological Research Institute (TUBITAK).

Key Words: Accounting, history of accounting, Abbasids State, Stairs Method.

1. Accounting Practices Of The Abbasids¹

Islamic states in the Middle East started with Prophet Mohammed. The four Caliphs era started after Mohammed's spreading Islam between 622-632 and his death. Four Caliphs, Ebubekir, Ömer, Osman, and Ali, ruled after the death of the Prophet Mohammed between 632-661. After this period, Umayyad State was established. This state existed between 661-750. During those years the borders of the Islamic states were extended. After Umayyad period, Abbasid dynasty started.

¹ In this study, we have benefited from Oktay Güvemli's studies and sources widely - with his permission. Also, we thank Prof. Dr. Oktay Güvemli for his kind support and help.

1.1 Political and Economical Affairs in the Abbasid State

The Abbasids ruled the Islamic State in Middle East for five hundred years after the Umayyads. The Abbasid dynasty continued between 750-1258. Therefore, the dynasty is also called "Hashemites" because of their descent from the Prophet's family. Abbasids, after taking the leadership from Umayyads, made great changes in political, military, scientific, and administrative areas.

The most spectacular period in Abbasid State was in the years between 786-809 under the Caliphate of Harun ar-Rashid. Abbasid-Turk relations started in Harun ar-Rashid period. Some of the court guards were even Turks.

The Islamic State was very stable under the Abbasid's dynasty of five hundred years. Social, economical, and cultural information in this era was more reliable and stable. Thus, it will be effective to analyze accounting practices by referring to that era.

Mansur, one of the Abbasid Caliphs, left the treasury 810 million drams when he died after a reign of 22 years. He was a cautious person. The treasury income was only about 1 billion drams. This amount, when compared with Harun ar-Rashid period was less because it is said that Harun ar-Rashid left the treasury more than 900 million drams. Although there was much expenditure, the amount of money left in treasury shows the size of the income.

In Memun period, treasury was much greater than in any other states².

1.2 Structure that effects accounting practices

Caliphate: The person who rules the state after the prophet is called the Caliph. The Caliph is both the leader of state and religion. It was always like that in the four Caliphs period, Abbasids and Umayyads. This tradition also continued after the Abbasid State but there were many independent states in that area and their political dynasties belonged to those states.

Vizierate: It is known that Arabs had been affected by Iran and Byzantium. Arabs imitated administrative units from Iran and Byzantium. When the state's borders extended, the ruler of the state inevitably needed administrative assistants in order to rule the states under his dynasty. Vizierate and its improvement in Middle East Islamic states took place in Abbasid period. Vizier was responsible for everything while ruling the state in the name of the emperor and this situation required an understanding of professional state administration. Yet, it is suitable to mention that this situation also made it necessary to give importance to the registration of income and expenditure.

Clerkship: With the increase of borders and affairs of the state, it was necessary to appoint assistants to the Vizier in order to help him in his duties. Katbu'r-resail, Katibu'l-Harac, Katibu'l-cünd were some of those assistants. Katbu'r-resail was in charge of writing and sending the edicts of Vizier. Katibu'l-Harac was in charge of economy and collecting taxes. He was also in charge of the registration of the state's expenditure and income. This is the reason why accountants were called clerks for centuries.

Provinces: The capital of Abbasid State was Baghdad. The state started to use province system in the administrative area with extension of territories from Africa to Asia. Governors were appointed to the provinces. This system is still used in Turkey. It is seen that state was divided into 12 provinces in Abbasids. The most important provinces among those were

² Corci Zeydan; History of Islamic Civilization, vol.II, Trans: Zeki Megâviz, Üç dal neşriyat, İst. 1966.

Kufe and Sevad, Basra and Tigris, Yemen, Khorasan and Cezire which are known as Armenia, Azerbaijan, Damascus and Egypt today.

Council of state (Divan): Government offices were called council of state (Divan) by Abbasids. Divan is a commonly used word in Middle East states. Iranians and Ottomans also used this word for centuries. In the Abbasids there were a few Divans in financial affairs. Among those, Divan-ı Ezimme collected taxes of Sevad region and was in charge of accounting records of other regions. Divanü-l Harac was in charge of the income of the regions under the dynasty of the state. Divanü-l mal was in charge of expenditure. The duty of Divanü-l Beytülmal was to control the properties and their incomes and expenditures.

Nevertheless, it is important to emphasize that the state also had a nice postal, police and military organizations.

If a state has a broad national territory and a powerful political and administrative structure, that state also needs a powerful financial organization.

Abbasids, ending the Umayyad period, had a difficult handover period. During the fall of the Umayyad and the establishment of Abbasids State, tax records and land registries were lost. Moreover, tax records, land registries and birth records, which were highly important for financial affairs, were destroyed. Taxes needed to be modified and organized due to drought and famine. There wasn't a control in the financial system. Land and tax reform were highly required. Caliph Mansur ordered an enumeration of everything including people, animals, trees and also land measurement in some regions. The aim was to decrease the amount of money paid by the taxpayers. Tax evasion would be investigated and there would be a fair tax organization. However, unregistered lands which were discovered with the enumeration caused a rise on the taxes. In short, after the land and tax enumeration taxpayers came across with extra taxes instead of a decrease. Sometimes officers were not obeying the rules during the land measurement and tax organization. Measurement amounts could have been written much more than they were worth. As a result of this, taxes were rising. Natural disasters like flood, drought, famine and frost especially in Cezire, in the period of Caliph Mansur caused people not to pay their taxes on time³.

Prof. Ahmet Tabakoğlu mentions public finance in Islamic societies has three directions: 1. *central finance* figures reflecting to the budget, 2. *ikta and timar* which means to give the salaries of military class by the land incomes, 3. *foundation* system which supplies the investment expenditures⁴.

Finance Divans were running state's financial businesses. In provinces, taxes were collected by governors and sent to central treasury in other words to Beytülmal. In Mukaddime, İbni Haldun, under the titles of accountancy and tax Divan, states that used tax collection and transfer existed. Tax collection and its procedures, protecting the laws by considering incomes and expenditures, keeping records of numbers and even names of soldiers, providing food for them and paying their salaries, delivering the Sultan's orders on time were among the duties of this council. Another task was to apply the laws about the procedures of the topic. All those were recorded in books in details by considering incomes

³ In Cezire, villagers after the law that prohibits the paying taxes by goods became poorer because they sold their products to money brokers. Because of becoming unable to pay taxes, they started to immigrate. The governer Musa bin Musab who was appointed by Caliph Mansur tried to make immigrants return by lowering the taxes. For further information see Mustafa demirci's "exploit of villagers in Cezire Mesopotamia in Abbasid period" *The magazine of academic researches*, May-July 2006, p. 29 maestro pub., İst 2006, p.3-4

⁴ Ahmet Tabakoğlu: "Economy in the first Muslim Turkish States", *Turkish Culture and History*, Pegem Publications, Editor: Prof. Dr. Cemil Öztürk, Ank. 2004, p. 294.

and expenditures. Such a difficult task depending on detailed accounts was only the job of "experts". The place where Deftare and others in charge of these duties got together was called "Divan". Sometimes different nazirs were appointed in order to follow up the sessions⁵. It is important to emphasize the types of taxes in order to present the state's records of income.

Haraç: A kind of tax collected from land incomes. It was collected in cash or as crop. It is known that this kind of tax was generally collected from the conquered lands. Maybe because of this, it is understood that taxes collected in those regions were firstly paid as salaries to the officers and soldiers, used for buying military supplies and spent on necessary developments of the region like bridges, roads and channels and then the rest of money was sent to Baghdad, the state's treasury⁶. Therefore, accounting records had to be kept in two different books. A part of those records had to be kept in the area where taxes were collected and the other part had to be kept in the center. Such records can't be seen in Abbasid documents.

However, the present data shows the possibility of a recording culture in that way⁷.

Cizye: The source of this tax, collected from non-Muslims, can be found in the Quran. Ottomans also collected this tax for centuries. There have always been two bases of this tax. One of these was the rejection of non-Muslims from the military service, and the other was the protection provided by the state. The thing that made bookkeeping important was the necessity of following up the amount of taxes collected from non-Muslim population and the amount of taxes collected individually. And determination of the amount of tax that would be collected in the following years also increased the importance of bookkeeping. This situation emphasized the necessity of detailed bookkeeping. It is also necessary to make it clear that Cizye was a kind of tax collected in cash.

Almsgiving and charity: Cizye was collected from non-Muslim population. From Muslim population a tax under the name of Zekat (almsgiving) was collected. The source of this type of tax is also Quran. It was being collected according to the amount of assets, it is understood that it was approximately 1/40 of assets. The tax base consists of possessions like gold, silver, animals, commercials and agricultural products. It was difficult to determine and register the amount. However, taxes collected were being registered. This type of tax was like an assets tax in Abbasids but Ottomans, in general, did not pay attention to that tax.

The spoils of war: Everything captured during the wars were called as *ganimet*. It was important to register them. Soldiers were expecting the prizes of war as their share and it was expected to be shared among them. It was important to record the amount of the spoils of war considering the military operation done. This kind of income is not only common in Middle East but also in the other parts of the world.

Tithe (customs duty): This type of tax was being collected from Muslim tradesmen who were going foreign countries or from foreigners who were coming to Muslim states. It is understood that the tax rate was 5% over the import or export products. This kind of tax has

⁵ One day, Kisra called the accountants "Divane". Ibni Haldun says "that's the reason why the place where those katips work were so called". Then it has been transferred to the books which contain the processes about accounts and the topics related with those accounts. It is also stated that the word Divan comes from the Persian word "diy" meaning that word was referring to collecting things rapidly which are separate and distant from each other. Ibni Haldun, *mukaddime*, by Süleyman Uludağ, Dergah Publications p. 636-637

⁶ Corci Zeydan; a.g.e., p. 84

⁷ Corci Zeydan; a.g.e., p. 89

always been used by all countries. It must be mentioned that because of being collected in specific parts of the country, it is easy to collect and register this type of tax.

Müküs: This word is the plural form of meks which means custom duty. This tax is just like an entrance fee which was collected in the city gates, bridges, customs or markets from the commercial products those were transported into the local administrations. This tax became common in Abbasids period. It is said that amount of meks, those were postponed in order to protect people from high taxes, cost more than 500.000 Dinar yearly. It is seen that during the decline of Abbasid state those taxes were reapplied⁸.

Memlehas (Saliferous) and fish: A kind of tax being collected from the saliferous places and places which are suitable for fishing.

Merakib-i bahriye aşarı: The tax collected from the sea vehicles.

Humus of Mines: Humus means 1/5 of the share taken from captured property. In other words, it is a share in rate of 1/5 of the captured property to government. In the Sunni canon law it was not so common but in Shiites it became more important and turned into an institution⁹. According to Shiites one of the products that are subjects to humus tax are mines. All of the natural resources in benefit of humanity are subjects to humus¹⁰.

Presents for the palace: Private presents, besides haraç and taxes, were started to be sent to the palace in 912¹¹.

It is seen that during the dynasty of Abbasid state for five hundred years, there were developments in many aspects and also in tax system and by the passage of time those three tax types mentioned above were classified in three parts.

First of those three taxes was called as accounting method which meant collecting taxes as money or crop. Second is proportional procedure, this expresses to impose tax in a specific amount from the product. Third one is mukataat procedure which was commonly used in Ottomans. It means to rent the lands of the state for a specific rate. However, this procedure had been applied rather as renting income-yielding places like customs and Salinas.

At this point, it is necessary to emphasize the usage of the word haraç in Abbasids. It is seen in the records that the sum of yearly incomes from a specific region was called haraç.

Accounting records that are found by the historians are related with the records of the state's yearly incomes and expenditures. It was necessary to divide the state into provinces in order to register the income of the state ruled by the dynasty.

It is seen that in accounting records, beside the amount of income, the names and the amounts of the products were also written in¹². However, later, cash values of the products that were collected as tax were also written and in accounting records it is understood that product records were not mentioned quantitatively.

⁸ In Islamic world, words like customs, tamga and bac had been used as synonyms of meks word meks. Bkz Cengiz Kallek; "meks" İA, C. 28, TDVY, Ankara 2003, p. 583-588.

⁹ H. Yunus Apaydın; "Humus", İA, C.18, TDVY, İst. 1998, p. 365-369.

¹⁰ Products were classified in 7 parts and were liable to tax. Those prizes were products from sea, mines, goods that were waif, and canonically lawful goods that were mingled with wrong ones. For further information see "Humus" by Mustafa Öz, İA c.18, TDVY, İst. 1998, p. 369-370.

¹¹ A.Meiz; "Finance in Turkish-Islam world in the middle ages", Ülkü, Second Law 1937, Trans: Cemal Köprülü, p. 47, p. 385-386.

¹² Corci Zeydan: "The History of Islamic Civilization", Vol.II, Trans: Zeki Megâmiz, Uç dal neşriyat, ist. 1996.

In the yearly income records of the state, records were sometimes kept as haraç of an army including various tax incomes and sometimes these taxes were registered by the specific names of the taxes. Records under the name of haraç were generally from the income of far states. These taxes were collected by the representatives of the governors.

It is known that units of currency were Dinar and Dram and 13 (later 15) drams were equal to a Dinar.

Expenditures: the records of the expenditures of the state are not as much as the given records of income. Daily expenditure records from the year 892 can be found. According to those records, salaries are on the top of the list. Beside that, palace's clothing, bakery, soft drinks, water carriers, tailor, ironworker, furrier, stationer, carpenter, and furniture expenditures can be seen. Furthermore, horses for military services, buying camels and feeding them, torch oil and naphtha, prison, expenditures of two bridges in Baghdad, and hospital expenditures are some of the major expenditures of the state.

Expenditures were recorded in details and daily expenditures were counted in groups and thirty groups were classified while accounting the state's daily expenditures.

2. Accounting Records Of The Abbasids

Accounting records were kept in books. Abbasids called the books that contain the salaries of soldiers "book" in Horasan. Initial information about the books which were used in central administration in Islam comes from the book *Mefatihul Ulüm* by bin Ahmed el Harizmi in the 10th century. According to Nejat Göyünç although this information belongs to Samanis, it was respected in Islamic world. The books were classified in two groups: military and financial. The ones that belonged to finance were:

Kanunü'l Harac, in which all the incomes of the state were written,

Avarec Şaysi, in which all the debts were written,

Rüznamece, the book which was used to record all daily expenditures and income registries,

El-Hatmetü'l Camia, this also included yearly income and expenditures,

Hatme, expresses the monthly expenditures and income,

Te'ric, bills were recorded in it,

Ariza, shows the principal amount and the proceeded one and difference between them in columns,

Berae, the book which contained the documents which were given by cep haz or keeper of treasury to tax payers,

El-muvafaka ve'l-cemaa is the account book organized by the agent. Acquittal accounts¹³.

El-Ceridetü's-sevda: shows the soldier's family, physical condition, racial origin, and his salary.

Rec'a was about the soldiers in the country,

¹³ A.Mez; "Finance in Turkish Islamic world in the middle ages", *ülkü*, Second Law 1937, p.47, p. 384-385. also see: Nejat Göyünç; "the book", *IA*, C.9, TDVY, İst. 1994, p.88.

Er-Rec'atül-Camia, a financial accounting book which was organized by the chamberlain of the army.

It is impossible to find all of these mentioned books in Abbasids. However, Nejat Göyünç quotes from Harizmi that some of the mentioned books above, were also used in Abbasids¹⁴.

When the accounting records of Abbasids in the years between 892-918 are examined, it is possible to see the usage of a different kind of accounting system.

It is understood that, accounting records about yearly income and expenditures were organized by Vizier, who was of the same stature as a president and an officer in the highest position of the Dynasty. He was called the Vizier of Muktedir. It is clear that, after the arrangement of yearly incomes and expenditures by Vizier, it was first discussed in Divan and then passed after the approval of the dynasty. Here, Divan means council of ministers.

However, little information can be found about the record keeping accountants in the sources. However, it is understood that there were Divans dealing with records, keeping them and dealing with detailed affairs as records were conducted under the responsibility of Vizier. It is known that accountants were employed in those Divans. It is thought that those accountants were called as clerks in Abbasids. Because clerk names can be found in Divan records.

According to the records, yearly incomes were shared firstly between Sevad region and Persian region which were controlled by the state, and then all the incomes were recorded in the accounting books. It is observed that yearly incomes of regions under the control of the state were distributed to sub-regions or towns and recorded by that way. Mukataat is among the yearly incomes of the regions, which means rental incomes gained by renting the lands of state, and customs revenue were also mentioned as the types of taxes.

It is clear that developmental level of Abbasids made possible both in administrative and political fields to record expenditures and taxes collected from broad lands under Abbasid reign.

The records that lasted to the present day, are just like the accounts kept in Middle East countries. This is a result of the statist economy in Middle East states.

Accounting records mentioned above are the primitive type of Stairs Method used by Ilhanians. Stairs Method will be later used by Ottomans in the beginning of 14th century and it will be used in a developmental way until the end of 19th century.

According to that, it is understood that an accounting system created in Middle East was first used by an Arab state, then by a Mogul state and then by Ottomans, a Turkish state, in Arabia, in Iran and in Anatolia respectively from the 9th century to 19th century for about 1100 years.

During this process, impact of similarity in letters and numbers firstly in Arabic, then in Persian and Ottoman language is clearly seen. In these three languages, writing is from right to left and items are separated by extending the last letter or a letter in the word.

In those three records, the sum was written firstly and then numbers constituting the sum were written.

The subject of the record was written in details on the title of the records in those three records.

¹⁴ Nejat Göyünç; "the book", İA, C.9, TDVY, İst. 1994, p.88.

In details of the records, the same classification logic was being used. In this process, the content of the record and then the sum of it were written.

Those three recording systems were used in State accounting and were improved. Ottomans also used that method in its economical assets.

In those records, the same numbers were used and the easy usage of Arabic numbers in organizing records played an important role on the development of this system.

The necessity of following the expenditures and incomes in yearly terms in these three states provided an improvement opportunity to the system.

A variety of cultures have lived in Mesopotamia region, which covers Iraq, Syria, Saudi Arabia, Lebanon, Palestine, Yemen, and Israel today. There were lots of factors that affected the birth of an advanced accounting culture in the period of Islamic states of Abbasids and Umayyad.

The system appeared on the basis of Arabic alphabet. Arabic numbers made possible to express things ahead of time and contributed to the development of system. State's economical, political and administrative organizations controlling of broad lands, central government's responsibility on the estimating the following year's income from regions in consequent years and Divan's responsibility on following the state's yearly incomes and expenditures are the most important factors on the birth of the accounting system.

Siyakat Writing System¹⁵

Divan numbers are constituted of abbreviations of some Arabic words identifying numbers. These numbers were especially called "Divani" for their use in the Divans of finance and accounting. Apart from this, these numbers were also called Siyakat numbers, Siyakat-i Arabi, Erkan-i Arabbiye and Siyakat Adedi. Terms of Siyakat and Siyak were used in countries belonging to Persian culture.

Divan numbers is a Terkim system which allows the least possibility of making mistakes in writing numbers and quantities. These numbers were very useful in doing transactions related to finance and accounting.

There is no certain information about the appearance date of Divan numbers. It is understood that a system approved by Arabs for recording finance and accounting in the age of Hegira led to the invention of Divan numbers. It is also suggested that this finance and bookkeeping methods and Divan numbers became established in the expanding world of Islam.

Accounting records would be ordered specifically. At first, writing of the records in Siyakat writing, then in Arabic language and then transcription of it and lastly Turkish of the writing will be given.

¹⁵ Salahaddin Ekler: "Divan Rakamları", Turk Tarih Kurumu Publication, VII. Seri, No:22, 1953.

3. The Sample Of Accounting Records In Abbasids.

Siyakat hali;

<p>بسم الله الرحمن الرحيم هذه الحسابات التي هي في كتاب الحسابات التي هي في كتاب الحسابات التي هي في كتاب</p>		
<p>١ الحسابات التي هي في كتاب الحسابات التي هي في كتاب</p>	<p>٢ الحسابات التي هي في كتاب الحسابات التي هي في كتاب</p>	<p>٣ الحسابات التي هي في كتاب الحسابات التي هي في كتاب</p>
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<p>٧ الحسابات التي هي في كتاب الحسابات التي هي في كتاب</p>	<p>٨ الحسابات التي هي في كتاب الحسابات التي هي في كتاب</p>	<p>٩ الحسابات التي هي في كتاب الحسابات التي هي في كتاب</p>
<p>١٠ الحسابات التي هي في كتاب الحسابات التي هي في كتاب</p>	<p>١١ الحسابات التي هي في كتاب الحسابات التي هي في كتاب</p>	<p>١٢ الحسابات التي هي في كتاب الحسابات التي هي في كتاب</p>
<p>١٣ الحسابات التي هي في كتاب الحسابات التي هي في كتاب</p>	<p>١٤ الحسابات التي هي في كتاب الحسابات التي هي في كتاب</p>	<p>١٥ الحسابات التي هي في كتاب الحسابات التي هي في كتاب</p>

خرافه والقبایع العامة بالمغرب واعتماده بعد الاحصائيات التي وضعها العمال من اصول الارتقاع كما هو جارٍ في العادات وسوى مطابطة لمن احتسب الغنائم معما فوري اهل جزيرة فوس على ايدائه في كل سنة والاعمال المذكورة والاموال المسماة

يكون

ما يتعلق بالمغرب و اعتماده

دينار ٤٧٤٦٤٩٢

لتفصيله

١ الاردن بعد الاحصائيات مال ١٠٤٦٠ دينار	٢ فلسطين بعد الاحصائيات مال ٨٠٧٥٠٠ دينار	٣ والاسكندرية وبعد الاحصائيات القديمة دينار ٢٩٠٧٧٢ وسوى مصافرة القارطين ومال القران والشهران الواردة والثالث الغنائم دينار ١٠٨٠٠٠٠
٤ قنصرين والعراشم بعد الاحصائيات مال ١٢٣٠٩٧ دينار دينار ٣٠٢٥٧٠	٥ لخص بعد الاحصائيات مال ١٠٠٠٤٦٠ دينار دينار ١١٥١١٤	٦ فلسطين بعد الاحصائيات مال ١١٢٠٥٧ دينار دينار ٣١٨٢٠٠
٧ وحصن منصور وكيسوم بعد المرسوم مال ٥٢٩٧ دينار دينار ٦٥٢٢٢	٨ القنصور التشايه سوي مبلغ احمد بن حسين الكاب دينار ٥٢٤٤٥	٩ ورعيان [رعيان] دينار ١٨٧٦٥
١٠ لوزن وميا غارفسين بعد الاحصائيات مال ٥٦٧٥٠ دينار دينار ٨٢٤٢٢	١١ سوي ما جمع القطاع وكاتب وبعد الاحصائيات مال ٥٤٧٨ دينار دينار ٨٢٤٢٢	١٢ وملاطيه بعد الاحصائيات مال ٢٤٤٠١ دينار دينار ٢٤٤٢٠

(13) الموصل	(14) ديار	(15) مضرب
ذميرين و هدار والرمثين الجزية بعد الاحصائيات مال ١٧٧٥٠ دينار ٤٩٢٢٣٠ دينار	ربيعه بعد الاحصائيات مال ٢٢٧٢٧ دينار	مال ٢٥٧٢٢٥ دينار

(16)
القرات

٩٦٥٨٤ دينار

(17)
كركون

اموال الاعمال المسماة واموال الخاصة واموال الموقوفة وغير ذلك

(18) الضمايح	(19) اموال	(20) هيت
المسجدنة بعد الثاني حرمي ق ضمان واسط اسرة حال الخامة دينار ٢٨٩٠٣٦	الخاصة سوي ما كان فيها براجي واسط فانه اصب الى اموال العامة ويحطط ما يرد على في حيوها ونقلها النير الاهوار دينار ١١٦٢٢٠ المغرب دينار ١٠١٧٥٠	واعمالها سوي ضمايح السكر ١٨٧٧٨ النير دينار ٨٢٤٠ ملازيم [مغرب] دينار ٥٢٦٢ المغرب دينار ٦٢٢٠٠

(21) مال	(22) مال	(23) مال
الضمايح لثمانية سوي ما هو بهواي واسط دينار ١٤٤٧٦٠	الموقوف المساجد ما كان فيها بواسط دينار ٤٥٧٠	الضمايح القرات ٦١٧١٢٦
النير الاهوار دينار ١٤٢٤٦ المغرب دينار ٧٥١١٦	المغرب دينار ١٢٧٦٠ المغرب دينار ٢٢٨٦٨	النير الاهوار دينار ١٢٩٧٢٤ المغرب دينار ٩٥٢٧٨ المغرب دينار ١١٤٢٢٥

(24) مال	(25) مال
الضمايح للمفردة في سنة ثلث وثلثمائة دينار ١٠٠٣١٨	الحزن والجهيدة سوي ما يجمعه العمال مع اصول الاموال وسوي ما سرقه مونس الخادم منها بنارس وسوي ما دخل منها في ضمان واسط دينار ٧٦٩٨٠

<p>[13] Diyüru Müdar Mâl 237.225 dinar</p>	<p>[14] Diyüru Rabî'a ba'da l-âhîsînâ Mâü 22.757 dinar 304.093 dinar</p>	<p>[15] el-Muzal ve Mîdâ ve Behzâd ve l- Resâika'l-Cabâliyye ba'da l- Hâsîlât Mâü 17.750 dinar 492.433 dinar</p>
<p>[16] Tarika l-Farâ 96.534 dinar [17] Yekûn Emvalü'l-a'mâlî'l-müsemmit ve emvâlü'l-hüssa ve l-emvâlü'l-mevkûfe ve gayru zâlike</p>		
<p>[18] ez-Zayl'a l-müshâdece ba'de l'ezî cerâ fi zâkâi Vâst üvâvü hâ'î'l-hüssa 289.056 dinar</p>	<p>[19] Errevâü "l-hüssa sîvâ mâ küne fînâ bi-hâvâli Yâsâ fe l-mâhâ errevâ üvâvü'l- sürâne ve halâta bîhâ ve dahâle fi hâvâli ve mâfâsînâ el-İber 185.411 el-Ahvâr 116.120 el-Magrîb 72.666 el-Magrîb 104.780 dinar</p>	<p>[20] Hâ ve s'mâhâ sîvâ sîvâ üvâvü 18.778 dinar el-İber 3.240 dinar el-Ahvâr 5.262 dinar Magrîb 58.450 dinar Mâgrîb 61.200 dinar</p>
<p>[21] Mâü "ez-zâyâ'l-âbbâsiyye sîvâ mâ küne bi-üvâvü Vâst 144.760 dinar el-İber 14.752 dinar el-Ahvâr 14.246 dinar el-Magrîb 30.672 dinar el-Magrîb 75.116 dinar</p>	<p>[22] Mâü "l-mevkûfî'l-müshâde sîvâ mâ küne mîhâ bi-Vâst 4.570 dinar es-Sûk? 22.863 dinar el-Magrîb 12.761 dinar</p>	<p>[23] Mâü "mâhâ'l-Furûkiyye 617.125 dîna Sûr [el-İber] 170.326 el-Ahvâr 129.724 el-İber 97.356 dinar el-Magrîb 90.278 dinar el-Magrîb 114.025 dinar</p>
<p>[24] Mâü "ez-zâyâ'l-müshâde fi senetü belâin ve selâse mâe 100.318 dinar</p>	<p>[25] Mâü "l-hüssa ve l-câhîzâti sîvâ mâ küne üvâvü'l-müshâde mâ üvâvü'l-emvâli ve sîvâ mâ küne üvâvü'l-müshâde Hâdîm mîhâ bi-Fârâ ve sîvâ mâ küne üvâvü'l-müshâde zâkâi Vâst. 76.998 dinar</p>	

Von KREMER, über das Einkommenbudget
Abbasiden Rescher, von Jahre 198 H. [912-919], s. 306-318;
Cerci ZEYDAN, Medeniyet-i İslâmiyye Tarihü,
Terc. Zeki MEGAMİL, cilt II, s. 121, 122.
İstanbul 1929 [1913] İktisâdî Matba'ası

Türkçesi;

Harf
Bundaki larne qitlikleri ve vilayetleri bütçesi ile ordugahlar vergileri Usul ve Biral kanunlar gereğince vilayet tarafından ferahdan dıŖıŖın vergilerden sonra muhtata'alar ve çeŖitli ganimet gairileri ve Kibris malisi ile her sene ada ıŖarından alınması kararlaŖtırılan vergi bu hesaba dahil deęildir Bu bölgedeki vilayetler ve vakerat ayagıtaklı şekilde gösterilmiştir.

Yekün İtibariyle Bu bölgeleme ve ordugahlarına ait vâridat 4.746.492 dinar.

Avıntılı ataklarına

<p>[1] Misri ve İskenderiye. Eski vergilerin dıŖılmasıından sonra. 290.773 dinar Mazetâleriin mallarına el kemalından ekle edilerek gelir, pazarların hâsılâtı, ticaret için ile meydana gelen üfûlât geliri ve çeŖitli ganimet gairileri. 1.080.000 dinar</p>	<p>[2] Fihstin ordugahı. Vergilerden sonra. Mal [nakid] 80.750 dinar 130.647 dinar</p>	<p>[3] Cafin ordugahı. Vergilerden sonra. Mal [nakid] 40.460 dinar 102.063 dinar</p>
<p>[4] Dınazk ordugahı. Vergilerden sonra. Mal [nakid] 113.057 dinar 315.309 dinar</p>	<p>[5] Humus ordugahı. Vergilerden sonra. Mal [nakid] 1.000.460 dinar 115.114 dinar</p>	<p>[6] Kinnasin ve Avâsın ordugahı. Vergilerden sonra. Mal [nakid] 131.097 dinar 352.570 dinar</p>
<p>[7] Deirk ve Ra'han [Ra'yân] 14.765 dinar</p>	<p>[8] Segür-i Şaru. Katip Ahmed bin Hüseyn'den sath ile alınan paralar dahil deęildir. 52.985 dinar</p>	<p>[9] Şarşat, Hisar-ı Mansûr ve Klesin. Mal [nakid] 5.397 dinar 65.332 dinar</p>
<p>[10] Sümeysat ve Malatya. Vergilerden sonra. Mal [nakid] 14.507 dinar 34.120 dinar</p>	<p>[11] Amid. Mukata'a ve vergi gelirlerinin dıŖında. Mal [nakid] 3.478 dinar 82.422 dinar</p>	<p>[12] Erza ve Meyyâfirkin. Vergilerden sonra. Mal [nakid] 86.730 dinar 87.422 dinar</p>

<p>[13] Diyarı Mutasar (Mudar Bölgesi) Mal (nakid) 217.225</p>	<p>[14] Diyarı Rebi'a (Rabi'a Bölgesi) Vergilerden sonra Mal (nakid) 22.797 dinar 364.893 dinar</p>	<p>[15] Musul, Mandin, Behzerâ ve Rasidzharî-Cebelîyya Vergilerinden sonra. Mal (nakid) 17.750 dinar 482.439 dinar</p>
	<p>[16] Tarîku'l-Furat 96.584 dinar [17] Yekûn []</p>	
<p>Aşağıda zikr edilen vilâyetler ile Sultân'a ait mallara, vakıf mallara ve sairine dair gelirler</p>		
<p>[18] Vâsî'nin itirazından sonra Sultân adına yeni alınan çiftliklerden elde edilen gelirler 289.036 dinar</p>	<p>[19] Sultân'a ait mallar. Vâsî'nin nahiyelerindeki Sultân'a ait mallar buraya dâhil değildir. Çünkü bunlar âmme mallarına itâze edilerek onlara karşılıklıdır. İber Ahvâr [Sahîl rûsûmü] [Bataklıklar geliri] 185.412 dinar 116.120 dinar Doğu Batı 72.686 dinar 164.700 dinar</p>	<p>[20] Hik ve bağılı yerlerden elde edilen gelirler. Şeker, köyleri dâhil değildir. İber Ahvâr [Sahîl rûsûmü] [Bataklıklar geliri] 8.240 dinar 5.262 dinar Batı Doğu 58.450 dinar 62.200 dinar</p>
<p>[21] Abbâsî hânedânına ait çiftlikler. Vâsî'nin nahiyelerinde bulunan çiftliklerin dışında 144.760 dinar İber Ahvâr [Sahîl rûsûmü] [Bataklıklar geliri] 14.732 dinar 14.246 dinar Doğu Batı 30.672 dinar 75.116 dinar</p>	<p>[22] Mescidlere ait vakıf mallar. Vâsî'de bulunanların dışında Doğu Batı 22.867 dinar 22.760 dinar</p>	<p>[23] Fırat çiftlikleri 617.126 İber Ahvâr [Sahîl rûsûmü] [Bataklıklar geliri] 170.326 dinar 129.724 dinar Fâris Doğu 97.336 dinar 95.278 dinar Beh 114.225 dinar</p>
<p>[24] Doğu uc [MİRAS 918-919] senesinin mülteferik çiftlikler vâridatı 160.318 dinar</p>		<p>[25] Makûnter ve şerâfiye vâridatı Azal mallar ile beraber vâsîlerin teşvîhâtını paralar ve Fâris bölgesinde Münâsî Hadîm'in aradığı arzûkî işi vermeye; uygun gördüğün paralar ile vâsî İzzetima dâhil olan gelirlerdir 76.930 dinar</p>

Von KREMER, über das Einnahmehudget
Abbasiden Reiches, von Jahre 306 H. [918-919], s. 306-318;
Cürci ZEYDAN, Madeniyet-i İslâmîyye Tarihî,
Trc. Zeki MEGANİZ, cilt II, s. 121-128,
İstanbul 1319 [1913] İktisadî Matba'ası

In the modern uniform chart of accounts:

		5.912.385 Dinar
100 KASA HESABI		
100.01	Ordugah Gelirleri	3.283.829 Dinar
100.01.01	Mısır ve İskenderiye	290.773 Dinar
100.01.02	İhbat ve Ganimet	1.080.000 Dinar
100.01.03	Filistin Ordugahi	80.750 Dinar
100.01.04	Ürdün Ordugahi	40.460 Dinar
100.01.05	Dimaşk Ordugahi	113.057 Dinar
100.01.06	Humus Ordugahi	1.000.460 Dinar
100.01.07	Kınesnin ve Avâsım Ordugahi	133.097 Dinar
100.01.08	Delâk ve Ra'yân	15.765 Dinar
100.01.09	Sugür-i Şam	52.985 Dinar
100.01.10	Şamsat, Hisn-ı Mansur ve Kisom	5.397 Dinar
100.01.11	Sümeysat ve Malatya	14.501 Dinar
100.01.12	Amid	5.478 Dinar
100.01.13	Erzen ve Meyyafârik	56.750 Dinar
100.01.14	Mudar Bölgesi	257.225 Dinar
100.01.15	Reb'â Bölgesi	22.797 Dinar
100.01.16	Musul, Mardin Behzera	17.750 Dinar
100.01.17	Tariku'-Fırat	96.584 Dinar
100.02	Sultana Ait Yeni Çiftlik Geliri	289.036 Dinar
100.03	Sultana Ait Mâlar	478.898 Dinar
100.03.01	Sahil Rûsumu	185.412 Dinar
100.03.02	Bataklıklar Geliri	116.120 Dinar
100.03.03	Doğu	72.666 Dinar
100.03.04	Batı	104.700 Dinar
100.04	Hitt ve Bağlı Yerler Geliri	134.152 Dinar
100.04.01	Sahil Rûsumu	8.240 Dinar
100.04.02	Bataklıklar Geliri	5.262 Dinar
100.04.03	Doğu	62.200 Dinar
100.04.04	Batı	58.450 Dinar
100.05	Abbasi Hânedanına Ait Çiftlikler	279.526 Dinar
100.05.01	Çiftlik Geliri	144.760 Dinar
100.05.01	Sahil Rûsumu	14.732 Dinar
100.05.02	Bataklıklar	14.246 Dinar
100.05.03	Doğu	30.672 Dinar
100.05.04	Batı	72.116 Dinar
100.06	Mescidlere Ait Vakıf Mâları	45.629 Dinar
100.06.01	Doğu	22.869 Dinar
100.06.02	Batı	22.760 Dinar
100.07	Fırat Çiftlikleri	1.224.017 Dinar
100.07.01	Çiftlik Geliri	617.126 Dinar
100.07.02	Sahil Rûsumu	170.326 Dinar
100.07.03	Bataklıklar Geliri	129.726 Dinar
100.07.04	Fâris	97.336 Dinar
100.07.05	Doğu	95.278 Dinar
100.07.06	Batı	114.223 Dinar
100.08	Üçyüz Senesi Müteterrik Çiftlik Gel.	100.318 Dinar
100.09	Mahzenler ve Sarrâfiye Vâridatı	76.980 Dinar
153 TİCARİ MALLAR HESABI		1.74.512 Dinar
153.01	Vergi Karşılığı Mâlar Hesabı	2.174.512 Dinar
153.01.01	Filistin Ordugahi	230.647 Dinar
153.01.02	Ürdün Ordugahi	102.062 Dinar
153.01.03	Dimaşk Ordugahi	313.300 Dinar
153.01.04	Humus Ordugahi	115.114 Dinar
153.01.05	Kınesnin ve Avâsım Ordugahi	352.570 Dinar
153.01.06	Şamsat, Hisn-ı Mansur ve Kisom	65.332 Dinar
153.01.07	Sümeysat ve Malatya	34.120 Dinar
153.01.08	Amid	82.422 Dinar
153.01.09	Erzen ve Meyyafârik	82.422 Dinar
153.01.10	Reb'â Bölgesi	304.093 Dinar
153.01.11	Musul, Mardin ve Behzera	492.430 Dinar
602 DİĞER GELİRLER HESABI		8.086.897 Dinar
602.01	Nakdi Gelirler	5.912.385 Dinar
602.02	Malları Nakdi Karşılığı	2.174.512 Dinar
Baudaki İmme çiftlikleri ve vilayetlerin haracı ile ordugahların tahsil edilen vergi gelirleri.		

Conclusion

The Abbasids ruled the Islam State after Umayyads between 750 and 1258 for nearly five hundred years. They made great administrative, scientific, political and military changes as the leaders of the Islamic world. The Islam State had a stable period under the reign of the Abbasids. For this reason, data relating to social, economical and cultural structure are more reliable.

Although the expenditures were great during the Abbasids period, they were insignificant when compared to the incomes. For example, the money in the treasury during Memun's reign was greater than any other state.

The head of the State needed assistants of different ranks to rule the expanding territories. For this reason, the development of the vizier system in the Middle East Islam State took place in the Abbasids era. The Vizier was responsible to the Head of State while ruling the country in his name. This required a professional understanding of such duties. In other words, he had to record incomes and expenditures of the State regularly.

There were assistants to help the Vizier - under the names of Katbu'r-resail, Katibu'l-Harac and Katibu'l-cünd. Katibu'i-harac was responsible for following the financial affairs of the state and collecting taxes. He was also responsible for the accounting records of income and expenditure. This is the reason why accountants were called "katib" for centuries.

Accounting records reaching our time, as in other Middle East countries, reflect the state's finance. Accounting records by the Abbasids is the primitive form of the Stairs Method which was to be used by the Ilhanians 350-400 years later. The Stairs Method was used by The Ottomans and continued until the end of 19th century with several changes. The effect of the Siyakat writing system and Arabic numbers must not be forgotten in the development of this accounting system.

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