



Trakya University
Faculty of Economics and Administrative Sciences



Association of Accounting and Finance Academicians
(AAFA)

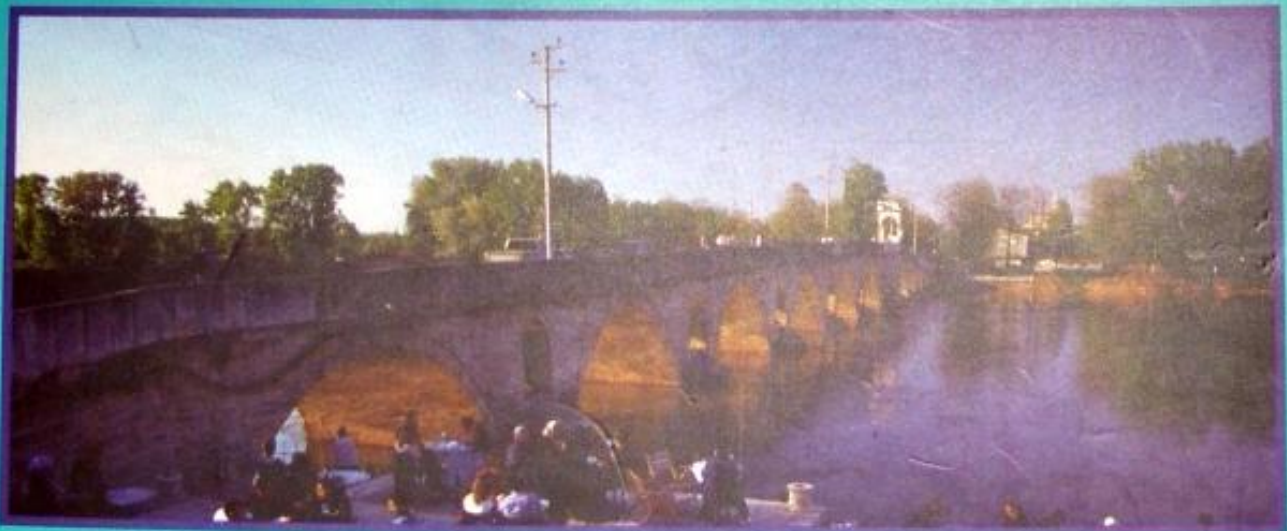
The Balkan Countries' 1st International Conference on Accounting and Auditing

BCAA

8 - 9 March 2007

Edirne - TURKEY

PAPERS



Published with support of TUBITAK (The Scientific and Technological Research Council of Turkey)



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Edited by

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The Effects Of The Uniform Accounting System Studies and The Development Of Tax Regulations On Accounting Applications During The Period Of The Turkish Republic (1923-2006)	367
<i>Assoc. Prof. Dr. Beyhan Marşap</i>	
<i>Assoc. Prof. Dr. Yıldız Akbulut</i>	
<i>Gazi University, Turkey</i>	
Influence Of Turkish Republic's Revolutions On Accounting Applications (1926-1928)	384
<i>Assoc. Prof. Dr. Barış Sipahi, Marmara University, Turkey</i>	
<i>Asst. Prof. Dr. İrem Nuhoglu, Boğaziçi University, Turkey</i>	
Remembering Thirty-Five Years Of Social Accounting: A Review Of The Literature And The Practice	397
<i>Asst. Prof. Dr. Uğur Kaya, Karedeniz Technical University, Turkey</i>	
<i>Dr. Hilmi Erdoğan Yayla, Giresun University, Turkey</i>	
Reporting Intangible Assets According To Ifrs, Us Gaap and Turkish Accounting Standards	419
<i>Assoc. Prof. Dr. Oktay Taş</i>	
<i>Res. Asst. Kaya Tokmakçioğlu</i>	
<i>Res. Asst. Zeynep İltüzer</i>	
<i>Istanbul Technical University, Turkey</i>	
Accounting And Auditing Harmonization And IFRS Application Within The Finance Sector: The Case Of Serbia	429
<i>Asst. Prof. Dr. Ksenija Denčić-Mihajlov, University Of Niš, Serbia</i>	
<i>Asst. Prof. Dr. Dejan Spasic, University Of Niš, Serbia</i>	
Internet Financial Reporting: Debates, Developments and Practices Around The World And In Turkey	440
<i>Prof. Dr. Ayten Ersoy</i>	
<i>Assoc. Prof. Dr. Aslıhan Bozcuk</i>	
<i>Akdeniz University, Turkey</i>	
The Importance Of International Financial Reporting Standards In The Global Financial Market: The Case Of Romania	449
<i>Res. Asst. Miruna-Lucia Nachescu</i>	
<i>The West University Of Timisoara, Romania</i>	
10 Years Of Research On Auditing In Turkey: A Literature Review	461
<i>Assoc. Prof. Dr. Seval Kardeş Selimoğlu, Anadolu University, Turkey</i>	
<i>Assoc. Prof. Dr. Şaban Uzay, Erciyes University, Turkey</i>	
Some Aspects Of The Vat Levy On Tourism In Bulgaria	487
<i>Assoc. Prof. Dr. Georgi Georgiev</i>	
<i>Dr. Desislava Stoilova</i>	
<i>South-West University "Neofit Rilski", Bulgaria</i>	

Internal Audit Positioning Towards Other Types Of Control – General Issues And Marks For Romania	494
<i>Dr. Ileana Cosmina Pitulice</i>	
<i>Academy Of Economic Studies Of Bucharest, Romania</i>	
<i>Mihail George Pitulice, Ministry Of Finance, Romania</i>	
Harmonization In The Auditing Profession	501
<i>Assoc. Prof. Dr. Paul Diaconu</i>	
<i>Asst. Prof. Dr. Nicoleta Coman</i>	
<i>Dr. Camelia Dobroteanu</i>	
<i>Dr. Laurentiu Dobroteanu</i>	
<i>Dr. Minu Mihaela</i>	
<i>Academy Of Economic Studies Of Bucharest, Romania</i>	
Relationship Among Hr And Firm Performance: A Turkish Pattern.....	513
<i>Asst. Prof. Dr. Gürhan Uysal</i>	
<i>Res. Asst. Gözde Özcan</i>	
<i>Dumlupınar University, Turkey</i>	
Green Accounting – A Helping Instrument In European Harmonization Of Environmental Standards.....	520
<i>Prof. Dr. Chirața Caraiani</i>	
<i>Dr. Camelia Iuliana Lungu</i>	
<i>Dr. Cornelia Dascalu</i>	
<i>Academy Of Economic Studies Of Bucharest, Romania</i>	
Do Ethical And/Or Green Policies Lead To Profit?	537
<i>Dr. Khosro Sattarzadeh Jahdi</i>	
<i>Bradford School Of Business And Law, United Kingdom</i>	
Construction Of Suleymaniye Mosque In Istanbul and Cost Accounting (1550-1557).....	542
<i>Prof. Dr. Süleyman Yükçü, Dokuz Eylül University, Turkey</i>	
<i>Lec. Canan Yükçü, Ege University, Turkey</i>	
<i>Lec. Dr. Yılmaz İçerli, Aksaray University, Turkey</i>	
Accounting Practices Of The Abbasids And A Sample Practice.....	562
<i>Asst. Prof. Dr. Mehmet Erkan</i>	
<i>Asst. Prof. Dr. Cemal Elitaş</i>	
<i>Asst. Prof. Dr Oğuzhan Aydemir</i>	
<i>Afyon Kocatepe University, Turkey</i>	
<i>Expert Uğur Özcan, Süleyman Demirel University, Turkey</i>	
Structural Developments In The Accounting Profession From The Ottoman Empire Up To Now	580
<i>Asst. Prof. Dr. Mikail Erol</i>	
<i>Asst. Prof. Dr. Kenan Ören</i>	
<i>Çanakkale Onsekiz Mart University, Turkey</i>	

The Historical Evolution Of Accounting In China: The Effects Of Culture	696
<i>Prof. Dr. Çiğdem Solaş, Istanbul Commerce University, Turkey</i>	
<i>Sinan Ayhan, Ali Selvi Audit Firm, Turkey</i>	
Development Of Turkish Banking In Accordance With Economic Policies In The 20th Century	720
<i>Prof. Dr. Sudi Apak</i>	
<i>Asst. Prof. Dr. Kıymet Çaltıyurt</i>	
<i>Asst. Prof. Dr. Aykut Tavşancı</i>	
<i>Trakya University, Turkey</i>	
A Review On How Cpas Have Been Involved In Environmental Auditing And Reporting Through Years	739
<i>Assoc. Prof. Dr. Mehmet Özbirecikli, Mustafa Kemal University, Turkey</i>	
Accounting System Of The Ilhanians And A Sample Practice	755
<i>Asst. Prof. Dr. Mehmet Erkan</i>	
<i>Asst. Prof. Dr. Cemal Elitaş</i>	
<i>Asst. Prof. Dr. Oğuzhan Aydemir</i>	
<i>Afyon Kocatepe University, Turkey</i>	
<i>Expert Uğur Özcan, Süleyman Demirel University, Turkey</i>	
Enforcement And Compliance Of Accounting Standards In Bangladesh: A Framework	772
<i>Asst. Prof. Dr. Monirul Alam Hossain, University Of Hail, Saudi Arabia</i>	
<i>Dr. Jane Andrew, University Of Wollongong, Australia</i>	
<i>Dr. Kathie Cooper, University Of Wollongong, Australia</i>	
International Accounting System and Its Major Challenges In Time	784
<i>Assoc. Prof. Dr. Paul Diaconu</i>	
<i>Academy Of Economic Studies Of Bucharest, Romania</i>	
New Directions Of Financial Reporting Within Global Accounting Standards For Small And Medium-Sized Entities	791
<i>Prof. Dr. Chirata Caraiani</i>	
<i>Dr. Camelia Iuliana Lungu</i>	
<i>Academy Of Economic Studies Of Bucharest, Romania</i>	
<i>Dr. Cornelia Dascalu, Academy Of Economic Studies, Romania</i>	
Enforcement Of International Accounting Standards In Publicly Held Companies On Turkey -Insights And Developments Through The Eu Accession Process-	806
<i>Cemal Küçüksözen, Özlem Arıkan</i>	
<i>Serdar Çelik, Capital Markets Board, Turkey</i>	
The Impact Of International Financial Reporting Standards On Financial Statements And Financial Ratios	827
<i>Asst. Prof. Dr. Muhsin Çelik</i>	
<i>Asst. Prof. Dr. Hakan Aygören</i>	
<i>Asst. Prof. Dr. Süleyman Uyar</i>	
<i>Pamukkale University, Turkey</i>	

ACCOUNTING SYSTEM OF THE ILHANIAN AND A SAMPLE PRACTICE

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Abstract

There have been many accounting methods which have been used and finished their lifetimes in the history of accounting. One of these methods used in the Middle East by the Ilhanians (1256-1353) and later by the Ottomans for centuries was the Stairs Method. This paper analyzes and evaluates the rise of the Stairs Method and its practice by the Ilhanians.

This method is an administrative accounting method born out of the needs of making the tax sources constant, following the strategies for the continuity of efficiency and controlling the expenses of the state. According to this method, first taxes are collected from the provinces, then the tax types and revenues of each district are written down in order and the sum is taken. Ordering tax types and amounts is important. It is important for the system to work according to the financial accrument principle. The system has a suitable structure for recording both the amount and quantity.

The Siyakat writing system was used for accounting records by the Ilhanians State and later by the Ottomans. With this writing system, the numbers in account records took up less space. Besides, it was used for secret correspondence of the state for its experts. In this context, this paper includes the birth story of the Stairs Method by Ilhanians, factors that influenced the rise of the method, characteristics of the method, information about guidebooks and sample accounting records.

This paper was prepared with reference to the "Accounting Method used by Ottomans for 500 years: Stairs Method" project supported by the Turkish Scientific and Technological Research Institute (TUBİTAK).

Key Words: Stairs Method, Ilhanians, administrative accounting, Siyakat.

1. Political, Economic And Financial Structure Of Ilhanians¹

Ilhanians State (1256-1353) was established by Mongol dynasty settled in Iran². It was one of the states which emerged after the death of Genghis Khan. It was a state founded by **Hulagu Khan** (1258) who was sent to the west by Genghis Khan's son Mengu named as Great Khan after ascending to the throne after his father's death³. Turks and Persians had posts in state administration from time to time.

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.

² Oktay Güvemli, *Muhasebe Tarihi-I*, 2. Baskı, İstanbul: Süryay Sürekli Yayınlar A.Ş., İstanbul Yeminli Mali Müşavirler Odası Yayını, Nisan 2000, s. 212.

³ *Grolier International Americana Ansiklopedisi*, İstanbul: Grolier Incorporated-Medya Holding A.Ş. Yayınları, Cilt 7, s. 343.

After the separation of West Anatolia, Armenia and Georgia from the Ilhanians in 1340, the Ilhanians ruled a small piece of land in Iran namely El Jazeera and then disappeared from the scene of history⁴.

Ilhanians State was a short-lived state. But it played a significant role in history in terms of its relationships with Seljukians and its influence on the Ottomans. Besides, Ilhanians are important for the history of accounting.

Economic life was developed in Ilhanians. In relation to this, the transportation and communication with the Near East, Far East and Europe was easier. A web of mail stations was founded in a council in 1235 covering from the north of Mongolia to Anatolia and going to different destinations. This web is known as "cam" or "yam" network.

Although Ilhanians took their accounting systems from the previous states, they knew how to organize it. A kind of cheque used by Europeans was also seen in Ilhanians⁵. Their possessions from the Seljukian State made their system stronger. They embodied a "perfect" system. After Mongol invasion of Seljukian Anatolia, Ilhanians accounting system continued to be practiced. There is no fundamental difference between the Anatolian Seljukian State accounting system and the system developed after the invasion of the Mongol. But there is a set of differences about financial affairs⁶.

As the Ilhanians were active in political and economical affairs in their regions, the analysis of their financial structure is necessary. In the analysis of the financial structure, there are three main points to be mentioned;

The first one is the grand vizier who is the most powerful person in the state management. Grand Vizier is responsible for the financial affairs. Despite this, from time to time grand vizier was discharged from this duty. Bertold Spuler mentions that financial affairs caused many problems in state management and thus except for Ali Shah, who was the vizier of Gazan Khan, all the viziers were executed⁷.

The second is the Grand Council. Grand Council is the most authoritative foundation in state management. The chairman is the Grand Vizier, namely "Sahibi Divan-ı Memalik" in this council. Administrative, military and financial decisions were taken in this council.

The third is the "Defterdari Memalik ve Müstevfi" which is the official title of Minister of Finance. This person is responsible for the bookkeeping records and managing the income and expenditure of the state.

Mongols adopted the use of paper currency they saw in China and based their financial policies on paper currency. Paper currency was first used in the reign of Geyhatu in 1294. The value of the money decreased in the period of Ahmet Fenaketi, finance minister of Kubla Khan. For this reason, the taxes gathered by the state were increased from day to day. Apart from this, Ahmet Fenaketi was ostracized for malpractice and fraud. After these

⁴ İslam Ansiklopedisi cilt:5/11 , (1993). Milli Eğitim Bakanlığı Yayını. Bertold Spuler (Çev.; Cemal Köprülü). (1987). İran Moğolları, Türk Tarih Kurumu Yayını, Ankara. İsmail Hakkı Uzunçarşılı (1988), Osmalı Devleti Teşkilatında Medhal, Türk Tarih Kurumu Yayını, Ankara.

⁵ Aydın Taneri; "Divan" İA, C. 9, TDVY, İst. 1994, s. 385.

⁶ İsmail Hakkı Uzunçarşılı, Osmalı Devleti Teşkilatında Medhal, Türk Tarih Kurumu Yayını, Ankara, 1988, s. 67-93.

⁷ Bertold Spuler, İran Moğolları, Tercüme: Cemal Köprülü, Siyaset, İdare ve Kültür-İlhanlılar Devri, T.Tarih Kurumu Yayını, 2. Baskı, Ankara, 1987, s: 308.

experiences, when the paper currency was introduced in Iran, it was not favored by the merchants and rebellions broke out⁸.

Ilhanian tax officials used to go to villages to collect tax at harvest times. At these times some people were assigned as watchmen to inform the villagers beforehand. When they were informed, the males used to leave the village. The tax officials would get surprised when they met only women and children. As they did not consider the women as addresses, they would not collect tax. This led to a regression in the financial structure meanwhile the sexual harassment of some officials towards females created discomfort.

Ilhanians used to call "Khan" to the ruler⁹. Most prominent ruler of the Ilhanians was Gazan Mahmud, known as Gazan Khan (5 November 1271-11 May 1304). After ascending to the throne, Gazan Khan reorganized the financial structure. One of the problems he dealt with was finding a solution to the taxes taken from the peasants. His edict on February 22, 1304 was asking to take the necessary precautions to inform the citizens about the amount of tax to be paid by every village and town¹⁰. Every village was going to have a metal or stone plate and that year's tax was going to be written on it (It is accepted as the first tax chart practice)¹¹.

These explanations show that the Ilhanians had a developed economics and a strong financial system. It is normal for a country with such an infrastructure to have a developed accounting system.

Furthermore, it is worthy of mention to assert that the high-ranking officials of the state gave much importance to financial affairs and accounting. Thus, some of the four teaching resources for accounting written during the reign of Ilhanians were addressed to these high-ranking officials and we will cover them in the latter part of this paper. So it can be claimed that it is normal for an accounting system to arise in such an environment.

2. The Birth Of The Stairs Method

It is known that the Stairs Method, which was used for more than 500 years by Ottomans, was taken from the Ilhanians. For this reason Ilhanians State was analyzed from different perspectives. At this point, by handling the reformations of Gazan Khan, who had an impact both on the administrative and financial structure of the state and in our opinion the greatest leader of the Ilhanians, we can tell the story of Stairs Method or in other words the rise of accounting system.

Organizing state offices according to the languages spoken made it necessary to organize each office's financial and administrative duties on their own. For this reason, in each office, units or staff (Bitikçi) existed to collect Tamga Tax or Kobçur Tax. This feature gave birth to the Stairs Method's principle of writing taxes of same characteristics under the other and writing the sums above.

⁸ Jean-Paul Roux; *Moğol İmparatorluğu Tarihi*, Çev: Aykut Kazancıgil, Ayşe Bereket, Kabalcı Yayınevi, İst. 2001, s. 459.

⁹ Spuler, a.g.e., s. 294-295.

¹⁰ In his edict Gazan Khan asks the vilagers to write on wooden or stone plates and asks them to be hang out to the entrance of the town or the mosque. Nomads are asked to put such plates on a suitable place where they settle. For more information look W. Barthold; "İlhanlılarda Mali Vaziyet" *Türk Hukuk ve İktisat Tarihi Mecmuası*, I. s. 135

¹¹ Zeki Velidi Togan; *Umumi Türk Tarihine Giriş*, İst. 1970 2. baskı, s. 229

Determination of a calendar year based on the sun (Şems) by Gazan Khan, according to the "Periodicity Concept" made it necessary to make accounting records on the basis of Şems calendar year. So this was an important event for Stairs record system.

Also Gazan Khan's arrangements about taxes for example; the first tax chart practice, dividing agricultural taxes into installments and paying it directly to the state authorities directly by the farmers made the substructure of the system stronger.

In fact, the rising point of the system was lived after the transfer from "Proportion Method" to "Amount Method". As a result the taxpayers could pay their taxes as amounts instead of giving quantities. For example, with the introduction of this method, the farmers could either give a specific proportion of cultivated crop as tax or pay in cash for this proportion. Thus, the necessity to keep the financial transactions under record arose and consequently a method was born. This is the Stairs or Merdiven (Merdivan) Method.

Making all the transactions with paper currencies (Çao) of standardized value thereafter shows the realization of generally accepted modern times "Stating with Money Concept". Golden or silver currencies (Dinar/Dirhem) were in circulation in Ilhanians before this but they had no standardized value. Their values might change in accordance with the silver or golden they contained. For this reason, bookkeeping according to these currencies in circulation did not prove healthy results at all.

Taxes are generally collected from three sources: agricultural products, commercial revenue and from individuals (like Cizye tax¹²).

Tax that is collected from agricultural production, namely *öşür*, contains the 1/8 of the agricultural product. *Mültezim* (tax collector) is commissioned to collect tax (*İltizam Usulü*). *Mültezim* is debited. The debited amount is accrued and this amount is entered and by collecting taxes the amount that *Mültezim* is debited decreases.

Commercial income places (customs, salt producing places) are rented for three years. The amount of rent per year is written in rental contract. This is called *mukataa* order. The amount of rent per year is registered by accrual rules and *Mukataacı* (tenant) is debited. The loan decreases with the amount taken from *Mukataacı*.

Tax that is collected from non-Muslims (Cizye tax) is collected either according to the number of houses or individually. *Defterdarlık* (The Office of the director of finance of a province) announces the amount of the tax that will be collected in relation to the accrual system to the religious representative of the Non-Muslim area. *Kadı* of the area is in charge of the tax that is accrued. Tax amount that is accrued decreases with the tax being collected.

Procedure of accrument has characteristics like protecting tax payer, taking into account his means for paying tax and making the state's sources of income continuous. Running such a system certainly requires a highly developed state accounting policy.

2.1 Characteristics of the Stairs Method

We can see the characteristics of method used as "Merdiven (Stairs) Method or "Merdivan" in Persian language, in teaching sources for accounting written during Ilhanian period. Abdullah El-Mezanderani, the author of *Risale-i Felekiyye*, claims that he didn't invent the Merdiven (stairs) method and this method was developed by "the ones who wanted to shorten the procedure of bookkeeping". According to the data gathered, it is

¹² Cizye tax: tax that was paid by non-muslims so that they do not do military service and they are protected.

obvious that this method had been continuously developed and Abdullah El-Mezanderani had followed that progress¹³. However, according to the historical findings, during Ottoman and Seljuk periods, teaching sources for accounting could not be found. The reason of it is that accounting was taught through a master and apprentice relationship.

We can count the basic characteristics of stairs method under the light of data gathered as:

- It is used for state accounting in countries where statism was dominant.
- It is based on the principle of collecting and spending taxes for the incomes and expenditures of the country.
- Each province's taxes are estimated by writing total tax revenues and tax types under each other.
- It is fundamental to write expenditure types and amounts under each other.
- It is fundamental for the system to work on the basis of accrument principle. But it is known that procedures continued to run without making an accrument article. Accrued amount is followed in another place.
- The system has an available structure which allows both to write amount and quantity.
- It allows keeping records the yearly revenues of the country with a single entry.

2.2 Account Books and Their Characteristics used by Ilhanians State¹⁴

- Ruznâmeçe (Daily Register): This book was used for daily revenues of the cities. Decisions taken at the Divan and other official papers were recorded in accordance with their arrival. The following information is given about Daily Register in Saadetname.

"This register is also called Department Regulation Register. All the details of the council tax, expenses and various regulations are registered into the Daily Register on a day-to-day basis with the information of month and year. Adding is not common in this register and it cannot be erased. In the case of an error made in an amount, it is marked to be cancelled and then the information of connection reason is recorded. All the records in Ruznâmeçe are as revenues or as expenditures.

- Defter-i Avârece (Major Account Book): It is a list organized to show the tax and taxpayer locations.

- Defter-i Mufferredan: It is a book used to track districts, sanjaks, state lands and taxpaying provinces.

- Defter-i Asl: It is a book informing about the yearly taxes of the citizens and their living conditions.

- Muhasebe-i Hazine and Koli Book: It is a book covering all the treasures of the country.

The registration examples of daily account books are just like the ones (shown) below:

¹³ Oktay Güvemli, *Türk Devletleri Muhasebe Tarihi*. Cilt1, İstanbul, 1995, s. 286.

¹⁴ Spuler, *ibid.*, s. 323-324.

Early January, 795 (1363) -----

Determined -----

Baghdad Taxes, determined by Celal Hodja,
due to a given command

200 Tümen, 10.000 Dinar in each 2.000.000 Dinar

Taxes collected from the province center -----

For the province center 100 Tümen 1.000.000 Dinar

A part of the collected amount -----700.000 Dinar

Stamp tax, as indicated in fiscal procedure

A part of the collected amount -----300.000 Dinar

Other taxes, as indicated in fiscal procedure

Taxes collected from the whole province -----

Province, as written in fiscal procedure







100 Tümen 1.000.000 Dinar

This is an example of tax information required to be collected.

3. Siyakat Writing System In Ilhanians

Siyakat is an official writing system used in Revenue, Treasury and Foundation offices. It was first used by Abbasids in Iraq. It is known that it came to Anatolia in the age of Seljuks. But it is accepted that it came through Iran. Seljuks had the Siyakat but they used it in a different form. It is transferred from Seljuks to Ottomans in a different form. But Hüsam and Cafer Çelebi had an important role in reforming and correction of it¹⁵.

Siyakat is a name of one the old writings. It was used especially for official and financial affairs. An expert can overcome the shortness in official books and papers, difficulty in understanding. It is fast to write and occupies a little space because it is written in thin, intricate, dotless and straight letters. Apart from easy legibility, it has some features which can be only read by experts. There are long lined forms and also some forms written with short figures. Some letters in a line have extended forms. There are almost no dots in Siyakat

alphabet. Only C (), P () and Ş () have dots. Sometimes () or () were used instead of N (). There are dotted letters in Siyakat. But generally they were

¹⁵ Dündar Günday, Arşiv Belgelerinde Siyakat Yazısı Özellikleri ve Divan Rakamları, Ankara: TTK Kurumu Yayınları VII. Dizi, Sayı: 57^a, 1989, s. 1.

abandoned and comprehension was left to the knowledge, capability and information about Ottoman culture of the reader. But it must be remembered that the individuals have their personal characteristics about writing. It is also known that every era has its own style¹⁶.

It is understood that *Siyakat* writing and numbers are used in three important fields.

These are:

- Teaching accounting, accounting entries and organizing records
- Entries and documents that compose a state's financial order
- State land registers and documents

Besides, this writing had been used in state's secret correspondences.

Siyakat was previously the name of dotless, shortened stenographic writing which was used for accounting, but in time it became identical with numbers and later accounting. Such that, it was used even as the name of books: "Şems us-siyâk = Sun of Accounting", "Bahr us-Siyâk = Sea of Accounting", "Kitâb us-Siyâka= Accounting Book"¹⁷.

Numbers also occupy an important place in *Siyakat*. The usage of Roman letters as numbers and having no such number as zero (0), was creating some difficulties and record lines were covering a vast amount of space. But in *Siyakat*, the numbers were covering little space and it was possible to write all numbers¹⁸. For example, the number 7966, whether it is an amount or money, was written as:

VIIIM VIC IIIIXX XVIII

in a book of accounts in a Western European country until 1400s but in Eastern countries the same number could be written as ٧٩٦٦ by Arabic numbers.

Table-1. Samples from *Risale-i Felekkiye*

10	lo	100	l..	1000	l...	1111	IIII
20	Yo	200	Y..	2000	Y...	2220	YYYo
30	Yo	300	Y..	3000	Y...	3545	YOPP
40	Mo	400	M..	4000	M...	4321	MPPI
50	So	500	S..	5000	S...	5210	SPIo
60	Yo	600	Y..	6000	Y...	6543	YEPY
70	Uo	700	U..	7000	U...	7654	UYEP
80	Lo	800	L..	8000	L...	8765	LUYE
90	Qo	900	Q..	9000	Q...	9678	QYUL

It can be seen from Table 1 that both a ring (o) and a dot (·) was used for zero.

¹⁶ Günday, *ibid.*, s. 2.

¹⁷ İsmail Otar, *Muhasebede Siyakat Rakamları*, İstanbul: Lebib Yalkın Yayınları ve Basım İşleri A.Ş., 1991, s. 13-14.

¹⁸ Otar, *ibid.*, s.7.

4. Rules And Signs In Accounting Books Of Ilhanians

In this section, accounting rules and signs set by high ranked clerks according to their use and place will be studied.

a) Name of the Account (Sadr-ül-Hesab and Ümmü-ül-Hesab)

This is in fact written to the title of the account to show what the account (or the article) stands for. The account titles in the modern daybooks and major books are used for the same purpose.

b) Date

It is used for determining the date. It is written after the title of the account (article). It shows when the record was written. Dates in the modern daybooks and major books are used for the same purpose.

c) Control Sign (Caize)

This sign is used for identifying the accuracy of the amount. If the crosschecked numbers give the same results a hüb (= خوب) would be signed to the end top of the amount. If it is controlled for the second time a (two) or (vallahî) would be written. Today (√) sign is used for these.

d) Terkin

It is used for book entries which prove to be incorrect and where scratching is undesired. In such situations a (terkin) sign would be marked. This sign is spelling of the last two letters of Arabic word (ترکین) terkin without dots or in other words in Siyakat.

It is informed that scraping or erasure on these books would lead to imputation, and for this reason the necessity of not choosing such a way on no account is mentioned.

Today, erasure or scraping on official books is prohibited.

e) Adding (Cem) and Completion (Tekmil)

In accounting, it is necessary to show integers and fractional numbers of revenues and expenditures correctly and in details. Later a control sign (caize) is put to these numbers. Every fraction, digits and the others on the book page are calculated. And it is written to the end of the article. This is called adding (cem'i) and integration of all the numbers is called completion (tekmil).

f) Toplamca (Te'riç)

If the total amount is asked after bookkeeping, it is written on the paper in details.

g) Sheet (Varak)

Varak is composed of a single sheet. Each face is divided into two. One of these divisions is called "dil". Bookkeeping starts from the right dil.

h) Prolongation Sign (Medd)

Medd means prolongation. Sometimes it is necessary in records to prolong a letter. In Arabic letters prolongation is done according to the last letter of the word. For example; "Tebri_____z, Sultaniy_____e, Re_____y". Today underlining the word or writing is used instead of it.

i) Harf and Def'a

Lexical meaning of harf is a section of something. Likewise, a part of a word is also called harf. Def'a means recurrence for once. For public accountants harf and def'a means the transfer from the previous sum.

j) Filling (Haşv) ve Ascertaining-Clarification (Bariz)

Lexically, "Haşv" means filling and "bariz" means ascertaining, being clear and evident. Haşv is used in the sense of understanding the figures at one sight and showing the reality. Bariz is used for writing the intended amount.

In the terminology of public accountants, "haşv" is only a writing or finding. While recording this, the accountant depends on the realities and the record must be understood at one sight. Haşv and the record must be in compliance with each other.

Haşv cannot be written to any part of the paper. It is started to be written from the right top side and when the line is finished it is left a little below the middle of the page. If the line does not exceed the middle of the page, or in other words if it does not pass over to the lefthand side of the paper, the record is left as it is. According to the paper organization, there is a length limit.

"Bariz" shows the amount mentioned in reality. Its place on the paper is the two lines near the left dil.

5. Accounting Resources In Ilhanians

Ottomans are influenced greatly from Ilhanians and Seljuks in terms of financial structure of the state. The basic reason for the interaction is that all the Turkish states have similar proprietorship and tax orders. These three Turkish states have similar public accounting systems due to the similar reasons.

Believing that a powerful state is required to have a sound "order of administrative accounting", the Ilhanians State attached great importance to the accounting practices in the first half of the 14th century. The main proof of the importance attached to accounting is that the administrators of the country were raised by being trained in accounting¹⁹. Another proof is that four accounting resources were written for the first time in the same period.

All four teaching books, which will be mentioned in this section, are known to be written in the Ilhanians period in the 14th century. Now some brief information will be given about these books.

a. Saadetname²⁰: It was written with order of Muhammed İbn Taceddin Ali Üs Saveci, vizier of Gazan Khan, for teaching state accounting to his son Şerefeddin in 1309. But it is understood that the book was finished in 1336-1337. The book was written by Felek Alayı Tebrizi. Prof. Dr. A. Zeki Velidi TOGAN found the book in 1930 in Konya Yusufaga Library²¹. The work was published as a doctorate thesis in Göttingen, Germany in 1979²².

¹⁹ W. Hinz, Das Rechnungswesen Orientalischer Reichsfinanzämter im Mittelalter, Der Islam XXIX, 1950, s. 1-2.

²⁰ Saadetname: It was used for expressing the feeling at ease, the pleasure and the truth that the systematic recording of receipts and expenses of the state gives. Its denotation is to give happiness.

²¹ A.Zeki Velidi Togan, *Moğollar Devrinde Anadolu'nun İktisadi Vaziyeti, Türk Hukuk ve İktisat Tarihi Mecmuası*, İstanbul: Yıl: 1931, Cilt: 1, Sayfa: 14-15.

²² Nabipour Mirkemal, *Die Beiden Persischen Leittaden des Falak Alayı Tebrizi, Über des Statliche Rechnungswesen im 14. Jahrhundert*, Göttingen, 1973.

The book was written in Persian Siyakat writing. Another copy of the book can be found in Hagia Sophia Library.

Saadetname, which was written according to the concept of state accounting, consists of three chapters:

The first chapter includes Basic Concepts, Introduction and explanations.

In the second chapter, the transactions of tax accrument are analyzed from various points.

The third chapter is important in terms of accounting discipline. In this chapter, the books of accounts and recording system of the council of state are introduced.

b. Kanunu Saadet²³: It is known that the book was written by Felek Alayı Tebrizi, but there is not enough evidence about the publication date of the book. But, at the end of Saadetname, Kanunu Saadet is mentioned. Under these circumstances, it can be inferred that the book was completed before 1336-1337. The present copy of the book was copied from the original one by handwriting in 1357. This work has complementary features to Saadetname.

The book consists of four chapters.

In the first chapter, the details in terms of shapes and accounts are given.

In the second chapter, ways of correspondence are given.

In the third chapter, information about these account books is given.

Finally in the fourth part, the definitions of Divan numbers are given.

c. Cemaiü-l Hesab²⁴: It is predicted that the book was written by İmad Es Seravi in 1340. It is understood that the book was written with the order of Süleyman Han (1339-1344), one of the khans of the İlhanians. The book has two volumes and it is in Konya Yusufaga Library. This book was also found by Prof. Dr. A. Zeki Velidi TOGAN. Introduction page of the book is missing, for this reason the book takes its name from the Camiül Hesab example in it. The work was used for doctoral studies in Germany. It was written in Persian with Siyakat writing.

İmad Es Seravi first gives information about Siyakat numbers. Eight of the terms used for showing quantities used with Siyakat numbers are explained. Rules, signs and methods about accounting are explained in this book. It gives information about the stairs method which avoids repetitions in the balance sheet and shows how to record similar or different kinds of debts and credits²⁵.

d. Risale-i Felekkiye (Kitab-us Siyakat)²⁶: It was written by Abdullah Püser Muhammed Bin Kiya-el Mezanderani in 1363. It is written in Persian and Arabic and Siyakat is used. The book was dedicated to Felek, the vizier of that era, and for this reason the title contains the name of "Felek". The real name of the book is "Kitab-us Siyakat". A handwritten copy of the book exists in Hagia Sophia Library. It is proposed that the original of the book is in Tehran Kütüphane-i Meclis. Risale-i Felekkiye is the most detailed and famous of the four teaching books.

²³ Kanunu Saadet: The laws to bring happiness, welfare and truth.

²⁴ Cemaiü-l Hesab: The combination of accounts.

²⁵ Nejat Göyünç; İmâd Es-Serâvî ve Eseri" Tarih Dergisi, Cilt XV, Mart 1965, İst. Üniversitesi Edebiyat Fakültesi Basımevi, s. 73-86

²⁶ Risale-i Felekkiye Kitab-us Siyakat: It is the report of Siyakat which was prepared by Felekkiye.

The book includes eight chapters:

In the first chapter, Siyakat numbers are introduced.

In the second chapter, numerical and measurement units are explained.

In the third chapter, the numbers are introduced. The introduction of units, tens, hundreds and thousands digits are given.

In the fourth chapter, the methods and signs used in registers are explained. The explanations of account titles and contents are considered, the form of writing the dates is explained, the control sign in order to check its correctness and also the terkin sign that is used with incorrect sums in order to prevent erasing, is introduced.

The fifth chapter is titled as "Filling and Ascertaining". The modern meaning of "Filling" is used for understanding the registration at first sight and to reflect the reality. "Ascertaining" is used for writing the intended amount.

The sixth chapter is titled as methods.

In the seventh chapter, the procedures of financial affairs are explained.

In the eighth chapter, the account books of the state are introduced.

The four basic teaching books of the Merdiven (Stairs) system, which were written between 1309-1393, Saadetname, Kanunu Saadet, Cemaiü-l Hesab and Risale-i Felekiyye had clearly displayed the developmental line of the state accounting. On the other hand, as a necessity of the state accounting, there was no cash account, asset account, capital account and profit account. Because of these inadequacies, it was impossible for tradesman to have a register. For this reason, the developed system of state accounting in Ilhanians State could not lead to the private sector accounting.

6. Accounting Record Samples In Ilhanians

The accounting record of the sample will be given in a certain order. First, the record will be shown in Siyakat writing, then in Arabic letters, thirdly in transcription, later in Turkish and finally in uniform chart of accounts method.

This sample includes an accounting record showing the budget revenues in Ilhanians.

In Siyakat writing;

In Arabic;

1 - انطلق
على مقر جهات احوال دارالافتاء بعدد بوجه من الاغنام
١٠٠٠ رأس

2 - حرف
باسم الامراء الشهير
الامير
علي
٣٠٠ رأس
الامير
قوتلو خواجه
٢٠٠ رأس
الامير
علاء الدين
٢٠٠ رأس

3 - حرف
باسم التوكريه والجماعه
التوكريه
٢٥٠ رأس
الجماعه
٥٠ رأس

احمد
قورجى
١٢٥ رأس
حسرو
نير شكار
١٢٥ رأس
مولانا
عمادالدين
متحم
٢٥ رأس
مولانا
مخلص الدين
٢٥ رأس

من اربع
بكون
٤٠٠٠ دينار
منها ماير اليوسه
٢٥٠٠ دينار
بقى بعدد
١٥٠٠ دينار

بغاه
الجماعه البراز
٥٠٠ دينار
سوق الخليل
٥٠٠ دينار
جزيره
نصارى
٥٠٠ دينار

Transcription;

1. el-Mutla_____k

Alâ müteveccihâti emvâli Dâru'l-hilâfe-i Bağdad, bi-vechi semeni'l-ağnan

1000 re's

2. Harf_____

Bi-ismi'l-ümerâi'ş-şerh

700 re's

el-Emin
Ali
300 re's

el-Emin
Kutlu Hoca
200 re's

el-Emin
Alâeddin
200 re's

3. Harf_____

Bi-ismi'n-nökeriye ve'l-cemâ'a

en-Nökeriye
250 re'sen

el-Cemâ'a
50 re'sen

Ahmed
Koruci
125 re's

Hüsrev
Emir-i Şikâr
125 re's

Mevlâna
Imâduddin
Müneccim
25 re's

Mevlâna
Muhlisuddin
25 re's

Min erba' yekûn 4000 dinar
Minhâ sayiri'l-vücûh 1500 dinar
Bekâ ba'dehû 1500 dinar

Targâti'l-Cemâ'ati'l-
bezzâz
500

Sûku'l-hayl
500

Cizye-i
Nâsâra
500

In Turkish:

Dülçe Celmuk _____ (104)
Hilâfet merkezi Bağdat'ın vergi gelimelerinden
Koyun bedeli olarak 1000 baş
Döküm _____
Şehin emirleri adına 700 baş
Emir Ali _____ Emir Kullug İben Emir Alaeddin _____
300 baş 200 baş 200 baş
Döküm _____
Nökerlik ve personel adına 300 baş
Nökerlik _____ Personel _____
250 baş 50 baş
Ahmet Musrev Mevlana Mevlana
muhafiz averbaşı imadeddin Muhtisuddin
125 baş 125 baş münecim 25 baş
25 baş
beheri 4 dinardan yekûn 4000 dinar
minhâ sair nakit tahsilâtı 2.500 dinar
sonraki bakiye 1500 dinar
Bezaz esrali danga vergii Al pazarı _____ Hristiyan etejesi _____
500 dinar 500 dinar 500 dinar

In the modern uniform chart of accounts;

<hr/>		
181 GELİR TAHAKKUKLARI HESABI		4.000 Dinar
181.01 Vergi Gelirleri	1.500 Dinar	
181.01.01 Manifatura Egrafi Vergisi	500 Dinar	
181.01.02 At Pazarı Vergisi	500 Dinar	
181.01.03 Hıristiyan Cizyesi	500 Dinar	
181.02 Diğer Gelirler		
181.02.01 Şehir Emirlerinden	1.750 Dinar	
181.02.01.01 Emir Ali	750 Dinar	
181.02.01.02 Emir Kutluğ Hoca	500 Dinar	
181.02.01.03 Emir Alâeddin	500 Dinar	
181.02.02 Hizmetli ve Personelden	750 Dinar	
181.02.02.01 Hizmetliler	625 Dinar	
181.02.02.01.01 Ahmet Muhafız	312,50 Dinar	
181.02.02.01.02 Hüsrev Avcıbaşı	312,50 Dinar	
181.02.02.02 Personel	125 Dinar	
181.02.02.02.01 Mevlana İmadeddin	62,50 Dinar	
181.02.02.02.02 Mevlana Muhlîshuddin	62,50 Dinar	
602 DİĞER GELİRLER HESABI		4.000 Dinar
602.01 Vergi Geliri Borçları	1.500 Dinar	
602.01.01 Manifatura Egrafi Vergisi	500 Dinar	
602.01.02 At Pazarı Vergisi	500 Dinar	
602.01.03 Hıristiyan Cizyesi	500 Dinar	
602.02 Diğer Gelirler	2.500 Dinar	
602.02.01 Şehir Emirlerinden	1.750 Dinar	
602.02.02 Hizmetli ve Personelden	750 Dinar	
Bir Baş Koyun 2,5 Dinardan 1.000 Baş Koyun 2.500 Dinar		
<hr/>		
100 KASA HESABI		2.500 Dinar
181.02 Diğer Gelirler		2.500 Dinar
181.02.01 Şehir Emirlerinden	1.750 Dinar	
181.02.01.01 Emir Ali	750 Dinar	
181.02.01.02 Emir Kutluğ Hoca	500 Dinar	
181.02.01.03 Emir Alâeddin	500 Dinar	
181.02.02 Hizmetli ve Personelden	750 Dinar	
181.02.02.01 Hizmetliler	625 Dinar	
181.02.02.01.01 Ahmet Muhafız	312,50 Dinar	
181.02.02.01.02 Hüsrev Avcıbaşı	312,50 Dinar	
181.02.02.02 Personel	125 Dinar	
181.02.02.02.01 Mevlana İmadeddin	62,50 Dinar	
181.02.02.02.02 Mevlana Muhlîshuddin	62,50 Dinar	

When the above given record is examined, "Accrue ment" principle used in Ilhanians and in its continuation in Ottomans can be seen. According to this, state administration or in other words revenue office knew the tax which be paid by every city and town, and thus tax revenues were accrued from that value. When evaluated from the perspective of the modern accounting systems, it is known that records were not advised to be taken until the accrue ment according to the widely acknowledge "cautiousness concept" of revenues finance.

If the sample is studied, it can be seen that 4,000 Dinars were recorded to "181 REVENUE ACCRUE MENTS ACCOUNT" and 4,000 Dinars to "602 OTHER REVENUES ACCOUNT" due to the possibility of realization of related tax and other revenues.

"181 REVENUE ACCRUE MENTS ACCOUNT" is chosen for the accrue ments from the third parties or to follow the parts of the conclusive debt records which will be accrued in the following terms. "602 OTHER REVENUES ACCOUNT" includes export supports, subventions and financial aids which will be used for protecting enterprises against the decreases of income due to the restrictions of obeying state policies. It also includes support for exchange rate changes occurring in exports during the term, price stability support premium and similar revenue items. At this point, it must not be forgotten that the sample

given here shows the characteristics of a state account record, but we are here trying to record it according to the enterprise focused uniform chart of accounts plan.

7. Conclusion

This study shows the process and system of accounting records and the Stairs Method used by the Ilhanians. Up to recent times, it was thought that the Ilhanians were the first to use the Stairs Method, but with the studies made it was found that the Stairs Method accounting system dated back farther than that.

The sample given in this study is in its original Siyakat form; Arabic translation, transcription and Turkish translation shows the budget incomes of the Ilhanians State. The Stairs Method accounting system was used for tracking the incomes and expenditures of the state. Micro applications of the system were not found. Besides, this system was only used for state accounting. For this reason, the present-day uniform chart of accounts form of the sample was given in order to show the characteristics and inclusiveness on the system. It must be stressed that it does not represent the original record.

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