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III

WRITING AS EMERGENCY OF THE INSTITUTE OF ACCOUNTING AND CONTROL IN THE III MILLENNIUM B.C.

Emergence of the first social and economic institutes in ancient Mesopotamia, Egypt, valley Indus has been substantially caused by need of implementation of operations on sales of products of landowners and handicraftsmen. An institutionalization of this process on a systematic basis as market of consumer goods together with universal distribution of an equivalent of exchange cost grain (emergence of institute of money) became the major steps to formation of market economy in the ancient world. The article describes the hypothesis of American archaeologist, Schmandt-Besserat D., it consists in the fact, the writing developed evolutionarily from the system of counting and accounting, based on combinations of tokens and bulls. The author cites facts confirming the bulls with tokens inside were the first forms of the contract before the writing came, the age of the bulls is estimated to 8 millennium BC. The article contains numerous examples of contracts recorded by an ancient man from Mesopotamia.

Keywords: contract, token, bulla, writing, account, money.

» [1, . 14].

3100 . . .

1200 . . .

3000 B.C.

» [2].

3500 . . .

3500 . . .

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6 %

[3].

[4].

!» [5, . 20].

«De rerum naturae»

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III

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» [6, . 161–162].

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III-IV

[7].

Portus, Karu —

[4].

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XX

8 000

[8, .20-25].

» [9, .14].

[10, .88].

160

[10, .83-88].

3000

).

()— [8].

Visible language [11]. [4]

« » [12, . 16–17].

«

» [13].

« ?» « », [14].

XXV-XXIII (W. Goetzmann)
The Origin of Value,

6 % [3].

« 1/6 (9,33) 5 ()» [3, .20-21].

« (48 .) 1809 ()» [3, .23].

su-la. The Origin of Value [3, .23-25].

« (), 3,5 (4)» [3, .23].

[15].

XIII

[16].

(,)

), () [17].

2 « 30x40 » [18].

(Garbutt D.)

[19].

[17].

[20, c. 36–37].

[21].

[22, . 232].

25

Duro —

[23, c. 32–50].

[23, . 65–66].

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29 [24].

[25, c. 142–143]. Homo finance

— karu,

[3].

[4].

[3].

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