



The state accounting doctrine book of the Middle East in the 14th century: Risale-i Felekiyye and its place in accounting culture



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ABSTRACT

The advanced financial structure of the Ilkhanian State (1256–1353) is well known. The state accounting doctrine books that survive from this powerful state influenced public accounting and management practice in the Ottoman Empire and Middle Eastern region for hundreds of years. These accounting books were written in 1309–1363. The last and the most developed book in the series is 'Risale-i Felekiyye – Kitab-us Siyakat'. The Risale-i Felekiyye-Kitab-us Siyakat contains accounting examples written in *Siyakat* script. The purpose of this paper is to demonstrate the functioning of financial orders and fiscal orders that facilitated decision making and the types and total of revenues and expenses of a state accounting system in 14th century. Thus, it describes a system of public accounting that facilitated financial planning and control, and a structure that integrated easily with fiscal management. Risale-i Felekiyye is seen as an excellent example of a written doctrine of accounting book with explanations of an accounting system and advanced level of accounting understanding.

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1. Introduction

This paper analyses the Risale-i Felekiyye-Kitab-us Siyakat, the last in a sequence of highly significant accounting doctrine books that influenced public accounting and management practice in the Ottoman Empire and Middle Eastern region for hundreds of years. Aside from throwing light on the text and the various recommendations, the paper describes a system of public accounting that facilitated financial planning, and thus integrated easily with fiscal management. The Middle Eastern countries were generally dominated by statism. The state accounting documents and books have survived to the present time. The *Merdiven*¹ (ladder, stair) method is a state accounting method proposed in the Risale-i Felekiyye-Kitab-us Siyakat. The book is generally known by its shorter name: Kitab-us Siyakat. The word Siyakat is significant since accounting entries in the book are made using *Siyakat* script and numbers. Besides this, *Siyakat* is emphasized in the explanations of the book; so this was the name given (Otar, 1991).

The Risale-i Felekiyye-Kitab-us Siyakat is considered a very significant source of detailed information because it indicates a state's accounting system. The methods which had been tried and tested for centuries continued to be used. Taxes, revenues,

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¹ *Merdiven* means ladder in Turkish, *Nerdiban* in Persian. The Turkish word *Merdiven* is used in this paper.

expenses, protection of government property, and treasury assessment can all be observed in the book. In this paper, the practice and functions of the systems which were proposed by the book, and comparisons between them, will be discussed.

This paper has been written to enrich the literature on the long-lived doctrine book, the *Risale-i Felekiyye-Kitab-us Siyakat*. The paper starts by formalising and describing what the *Risale-i Felekiyye* is exactly, and why it is a significant resource. The usefulness and the contributions of the book are discussed and detailed data presented. Explaining the accounting practises in details with examples, is one of the features of the book. The paper aims to show why and how the *Risale-i Felekiyye* has become such a major book in the culture of accounting in the Middle East.

2. Risale-I Felekiyye-Kitab-

Risale-i Felekiyye means 'that which was prepared as a report' for the state official whose name was Felek el-Mania, who was the vizier of the noble khan and the protector of the state and religion; and the vizier's name was given to the book. The author of the book was Abdullah Püser Muhammed bin Kiya el- Mezanderani² who was from Mezanderan. He worked as an accountant in the higher echelons of Ilkhanid state accounting. He writes in his book's introduction:

Accounting being more honoured and mightier than other sciences is not a secret just in the memory of the far sighted; those gifted with eloquence and those engaged by the pen believe it is most creditable. The needs and administrative works of countries are not put into practice if accounting principles are not applied, otherwise they would not stand ... In case the pen is not the controller upon the *Divan's* (the high governmental body) fiscal affairs department as far as revenues and expenditures are concerned and no account is initialized to display revenues and expenditures, the issue soon goes away from being clarified. An irregular and incomplete account is widely known to impede state affairs to a considerable degree ... (Güvemli, Toraman, 2013).

This book is the fourth book that was written by Ilkhanian authors. The first book was written with the title *Saadetname*,³ in AD 1309 in Tabriz, the Ilhanid capital, by Felek 'Alâ-yı Tebrizi as a textbook on the arts of writing and accounting. It was written by order of Muhammed İbn Taceddin Ali es-Saveci who was vizier of Gazan Khan for teaching state accounting to the vizier's son Şerefeddin. The books of accounts and recording system of the council of the state are introduced. The second book titled *Kanun-ı Saadet* was written in 1336-37 by the same author. This work has complementary features to the *Saadetname*. The third with the name *Cami-ül Hesap*⁴ was written by İmad al-Din Saravi in 1340 by order of Süleyman Khan (1339–1344). It explained accounting and government finance registers. The author gives information about *Siyakat* numbers, rules, signs and methods of accounting. The stair method, which avoids repetitions in the balance sheet, shows how to record similar or different kinds of debits and credits (Darling, 2008; Erkan, Elitaş, Aydemir, Özcan, 2007).

Al-Mazendarani asserted that other books on accounting had been written before his own. He stated that these books explained accounting practices in Muslim society and in the Middle East in particular (Zaid, 2004). Al-Mazendarani further acknowledged the benefits he gained from earlier works when writing his book.⁵ Although the earlier works mentioned by Al Mazendarani would prove valuable, a search for the documents is frustrated by the fact that the 'states of medieval Middle East, with the exception of the Ottoman Empire were destroyed and their archives, ceasing to serve any practical purpose, were neglected, scattered and lost' (Lewis, 1970).

One of the copies of the manuscript of *Risale-i Felekiyye Kitab-us Siyakat* is in Istanbul Haghia Sofia Library. The book was found in 1930 in Istanbul archives by the famous Turkish historian Prof. Zeki Velidi Togan. Prof. Walther Hinz translated it into German as *Die Resala-ye Falakiyya Des 'Abdollah ibn Mohammad ibnKiya al-Mazandarani'* in Wiesbaden in 1952. The most extensive study on the book was conducted by Turkish accounting historian İsmail Otar. There are two copies of this book. One of them is in *Kitabhane-i Meclis* in Tehran and the other is in Istanbul, the Library of Süleymaniye (the section of Haghia Sofia) number: 2757. İsmail Otar has explained that (Otar, undated; Solaş & Otar, 1994) the book was copied from its original version. However, there is no information about who copied the book and the date. It is estimated that the book was copied a hundred years after it was written. The person who copied the book wrote a preface and changed the dates which were specified in accounting records to the years 1430–1440 and 1466. The dates of some records and some daily accounting

² Notes of the writer of the copy from the original book are written like this: Abdullah Püser Muhammed bin Kiya el- Mezanderani who is unique of all sciences in his time and raised in a good area in Tabriz and who travelled many countries had written a book about the science of accounts. The following is written in the copy of the book: According to Ahmet Şeyhzade who is the inspector of Haremeyn –iş Şerifeyn Waqf, this book is dedicated by 'Sultan-ul azam, Hakan-ül muazzam, malik-ül berreyn ve-l-bahreyn, hadim-ül Haremeyn iş Şerifeyn, es the Sultan bin es-the Sultan el – Gazi Mahmud Han'. The above named is the Sultan I. Mahmud (1696–1754). This date must be after the book came to Istanbul; it understood that the book was revised and hand stamped with the Sultan's signature and dedicated to the Sultan's waqf. Also there is a hand stamp of the person responsible for the waqf management.

³ Prof.Dr. Zeki Velidi Togan found *Saadetname* and *Cami-ül-Hesab* books in Konya Yusufğa Library in 1930.

⁴ The fact that account hand books of the Ilkhanid period were copied in the Ottoman cities and placed in libraries is an indication of the sources of this communication. Other than *Risale-i Felekiyye*, these books are Ali Şirazi's *Şemsu's-siyak* in the Library of Süleymaniye, part of Ayasofya no:3986. in the place where it was copied was Herat in 1441. Felek Ala-i Tebrizi's *Sa'adet-name* is in the Library of Süleymaniye part of Ayasofya no:4190. It's copy date is 1403–1404. And also the book is in the Library of Konya Yusuf Aga no:516. The copy's date is 1412–1413. İmad-es Seravi's *Cami'u'l-hisab* is in the Library of Konya Yusuf Aga no:7853 and 7854. The date of the copy is 1340.

⁵ One work which predated Al-Mazendarani was *Mafatih Al-Uloom* (Keys of Sciences). The book's author is Abu Abdallah Muhammad Al-Khwarizmi. The book appeared in 977 and discussed the types of records maintained in the *Dewans* and the book used to record accounts (Ambashe & Alrawi (2013), Zaid (2004).

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