

Accounting in The Mesopotamian Era, The Ancient Egyptian Kingdom, China, Greece, Rome, And The Medieval Period

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ABSTRACT

This study aims to analyze the evolution and comparison of accounting practices in Ancient Egypt, China, Greece, Rome, and the Medieval era through a critical literature review approach. The study employs a non-systematic literature review of 22 relevant national and international journal articles using thematic, comparative, and critical historiographical analysis techniques. The results indicate that accounting practices developed as a multidimensional phenomenon influenced by social, economic, political, and religious factors within each civilization. Beyond their basic functions as tools for recording and control, accounting practices also exhibit distinct characteristics tailored to the institutional contexts of each civilization. The research findings confirm that the development of accounting is neither linear nor centered on a single specific civilization, but rather the result of parallel contributions from various civilizations. This study contributes to enriching a more inclusive and comprehensive perspective on the historiography of accounting.

INTRODUCTION

The development of accounting as an academic discipline cannot be separated from the long-standing dynamics of human civilization, which are complex, multidimensional, and contextual. The available literature consistently indicates that accounting is not a modern phenomenon that emerged suddenly, but rather the result of a long historical evolution influenced by the interaction of various social, economic, political, and religious factors within society (Chordia et al., 2024; Kizil et al., 2023). In this context, accounting practices have been identified in various ancient civilizations such as Egypt, China, Greece, and Rome, each exhibiting unique characteristics aligned with their institutional structures and societal needs (Kizil et al., 2023; Provasi & Farag, 2013). For example, in Ancient Egyptian civilization, accounting served not only as an administrative tool but also as an instrument integrating religious and economic dimensions in resource management, particularly within the context of temples and state projects (Ezzamel, 2004; 2005). Meanwhile, in the Chinese context, the practice of bookkeeping—which resembles double-entry—indicates that a complex accounting system had developed independently outside of Europe (Lowenstein & Cao, 2023)). These findings reinforce the argument that accounting must be understood as a social practice that evolves contextually and cannot be reduced to a single linear narrative. Furthermore, the development of accounting is also closely linked to advances in writing systems, arithmetic, and the use of money as a medium of exchange, indicating that accounting is an integral part of broader economic and social systems (Sake et al., 2023). Thus, the study of the history of accounting is not only important for understanding the origins of record-keeping practices but also for revealing how accounting functions as a mechanism for managing, controlling, and representing social reality across various civilizational contexts.

Although the existing literature has made significant contributions to our understanding of the development of accounting, there are several limitations that highlight the importance of this research. One of the main limitations is the dominance of partial approaches that focus only on a single civilization or specific period without systematically integrating across contexts (Ezzamel, 2005; Lowenstein & Cao, 2023)). Consequently, understanding of the evolution of accounting becomes fragmented and fails to provide a holistic picture of the discipline's global development. Furthermore, there is a strong tendency in accounting historiography toward Eurocentrism, which frames the development of modern accounting as the result of European innovations, particularly through the contributions of Luca Pacioli and the double-entry bookkeeping system (Dewandaru et al., 2025; Muthige, 2020). This perspective tends to overlook the significant contributions of other civilizations, such as Egypt, China, and Rome, which had developed complex accounting practices long before that period. Furthermore, the literature also highlights a lack of multidisciplinary approaches that integrate social, cultural, and ideological dimensions into the historical analysis of accounting (Yandari et al., 2020; Antonelli et al., 2020). Yet, accounting functions not only as a technical tool but also as an instrument of power, social control, and the construction of reality within society. Therefore, this research is

important to fill this gap by developing an integrative, comparative, and critical approach to examining accounting practices across civilizations.

The primary objective of this study is to analyze the evolution and comparison of accounting practices across major civilizations – namely Ancient Egypt, China, Greece, Rome, and the Medieval era – using a multidimensional critical literature review approach. Specifically, this study aims to, first, construct an understanding of the evolution of accounting practices as a phenomenon influenced by various contextual factors such as social, economic, political, and religious factors (Tsygankov, 2023; Sake et al., 2023). Second, this study aims to identify similarities and differences in the characteristics of accounting practices across various civilizations, as well as analyze their implications for the development of modern accounting concepts (Gurskaya et al., 2016; Sangster, 2025). Third, this study aims to critically examine how the historical narrative of accounting is constructed in the literature, as well as to identify potential conceptual and ideological biases that influence the interpretation of accounting's development (Antonelli et al., 2020; Dewandaru et al., 2025). Thus, this study is not only descriptive but also analytical and critical, seeking to contribute to the development of a more inclusive and reflective accounting historiography.

This study's relationship with the existing literature highlights its strategic role as an integrator and developer of conceptual frameworks in the study of the history of accounting. Previous literature has provided various important findings regarding accounting practices in specific contexts, such as the role of accounting in Egyptian state organizations (Ezzamel, 2004), the recording system in China (Lowenstein & Cao, 2023), and the development of double-entry bookkeeping in European trade (Sangster, 2025). However, most of these studies remain isolated and have not yet been integrated into a comprehensive analytical framework. This study seeks to connect these various findings by developing a cross-civilizational comparative approach that enables the identification of broader evolutionary patterns as well as significant contextual differences. Furthermore, this study adopts a multidimensional perspective that views accounting as a social and institutional practice, influenced by various factors such as legal systems, economic structures, and cultural values (Tsujimura & Tsujimura, 2019; Pancer-Cybulska & Zlenko, 2024). Thus, this study not only expands the empirical scope but also enriches the theoretical framework in the study of the history of accounting.

Based on the background, research gaps, and objectives described above, the research questions in this study are formulated as three main literature-driven research questions. First, how is the evolution of accounting practices understood in the literature as a multidimensional phenomenon influenced by social, economic, political, and religious factors across civilizations? Second, how does the literature explain the similarities and differences in the characteristics of accounting practices across various civilizations and their implications for the development of modern accounting concepts? Third, how does the literature construct the historical narrative of accounting, and to what extent are there conceptual or ideological biases in the interpretation of accounting's

development? These three research questions are designed to address the gaps in the literature previously identified, as well as to contribute to the development of a more comprehensive and critical understanding of the history of accounting. With this approach, the research is expected to produce a synthesis that is not only descriptive but also analytical and reflective, thereby making a significant contribution to the development of accounting science, particularly in the fields of historiography and accounting theory.

METHODOLOGY

The research method employed in this study utilizes a non-systematic literature review (non-SLR) approach that is descriptive, exploratory, and critical in nature to analyze the multidimensional evolution of accounting practices across civilizations. The non-systematic review approach was chosen because this study does not aim to conduct quantitative measurements of effectiveness or statistical generalizations, but rather to construct a historical and conceptual synthesis of various civilizational contexts characterized by heterogeneous literature. This approach is considered more suitable for examining historical accounting phenomena that have developed within diverse social, economic, political, cultural, and religious contexts, as explained in the studies by Yandari and Rofik (2020) and Antonelli et al. (2020).

To minimize potential bias in the review process, this study systematically applied several stages of literature selection and validation, although it did not use a formal SLR protocol. First, articles were selected through purposive sampling based on three main criteria: substantive relevance to cross-civilizational accounting practices, the academic credibility of the articles, and the representativeness of the historical contexts under study. Second, the study included only articles that directly addressed accounting practices, auditing, record-keeping, economic administrative systems, or the historiography of accounting during the eras of Ancient Egypt, China, Greece, Rome, and the Medieval period. Third, a cross-comparison process was conducted among the articles to identify consistency in findings, differences in interpretation, and potential historiographical biases in each study, as evident in the studies by Dewandaru et al. (2025) and Muthige (2020s). The research sample consists of 24 national and international journal articles analyzed using a literature extraction matrix to map themes, civilizational contexts, accounting functions, recording characteristics, and factors influencing the development of accounting (Tsygankov, 2023). The data were then analyzed using thematic, comparative, and critical historiographical analysis techniques to identify patterns of evolution, similarities, differences, and the construction of historical narratives of accounting in the literature (Provasi & Farag, 2013; Sake et al., 2023). Through this procedure, the non-systematic review approach in this study maintains transparency, analytical consistency, and interpretive depth, thereby enabling replication by other researchers in similar studies of the history of accounting.

RESEARCH RESULT

Characteristics of Accounting Practices in Ancient Egypt

A review of the literature indicates that accounting practices in Ancient Egypt were strongly characterized by administrative, religious, and labor management aspects. Studies by Ezzamel (2004; 2005) indicate that accounting was used systematically in state projects such as pyramid construction and temple management, with the primary functions of recording labor attendance, distributing wages in kind, and monitoring economic activities. Data found in the literature also indicates that record-keeping was carried out by scribes who played a crucial role within the state's bureaucratic structure. Furthermore, accounting practices within the context of funerary temples reflect the integration of sacred and profane dimensions, where record-keeping served not only as an administrative tool but also as a mechanism for religious legitimization (Ezzamel, 2005). Farag (2009) adds that accounting systems during this period evolved alongside changes in governmental structures and administrative needs. Other data indicate that the record-keeping system encompassed logistics management, food distribution, and human resource oversight. Furthermore, accounting was also used to create organizational visibility and control over large-scale economic activities. Thus, the literature demonstrates that accounting practices in Ancient Egypt were structured, integrated with the power system, and functioned as a tool for both administrative and religious control.

Characteristics of Accounting Practices in Chinese Civilization

A review of the literature indicates that accounting practices in China developed within the context of complex trade and economic administration. Lowenstein & Cao (2023) found that the bookkeeping system at the Fengshengtai company exhibited practices resembling double-entry bookkeeping, in which each transaction was recorded in two different accounts. This data suggests the presence of a balancing principle in bookkeeping that aligns with the concepts of debits and credits in modern accounting. Furthermore, the accounting system in China was also used to ensure accuracy and transparency in economic transactions. The literature also indicates that record-keeping practices in China developed independently and were not dependent on developments in Europe. Several studies have found that the accounting system in China encompasses the management of cash, inventory, and large-scale trade transactions. Furthermore, the use of written documents and archival systems is a crucial component of accounting practices in China. The data also indicates that accounting serves as a tool for internal control within business and government organizations. Thus, accounting practices in China demonstrate a high level of complexity and exhibit systematic and structured characteristics.

Characteristics of Accounting Practices in Greek and Roman Civilizations

The findings of this synthesis indicate that accounting practices in Greek and Roman civilizations developed within a strong administrative and legal context. Provasi & Farag (2013) demonstrate that accounting was used as a tool for managing resources within a centralized and redistributive economic system.

The data show that in Roman civilization, accounting records were used to document economic transactions, including taxes, government expenditures, and commercial activities. Tsujimura & Tsujimura (2019) demonstrate that accounting in the Roman context was closely linked to a credit-based legal and economic system. Furthermore, the recording system was used to represent claims and liabilities in economic transactions. Additional data indicates that accounting practices in these civilizations included the use of written documents and archival systems as part of state administration. Furthermore, accounting was also used in the context of trade and asset management. The literature also indicates that accounting practices in Greek and Roman civilizations had distinct characteristics compared to other civilizations, particularly regarding legal and administrative structures. Thus, accounting practices in these civilizations demonstrated an integration of administrative, legal, and economic functions.

Characteristics of Accounting Practices in the Medieval Era

A review of the literature indicates that accounting practices in the medieval era underwent significant developments that laid the foundation for modern accounting systems. Gurskaya et al., (2016) note that the concept of depreciation was already known as early as the 12th and 13th centuries, although it did not yet have standardized rules. Additionally, Minaud (2011) notes that bookkeeping practices were used as evidence in commercial legal systems. Sangster (2025) found that the double-entry bookkeeping system was used by merchants and bankers in Northern Italy before it was formalized by Luca Pacioli. Data also indicates that this system enabled the systematic and accurate recording of transactions within the context of complex trade. Furthermore, the use of ledgers indicates a separation between descriptive information and monetary value in record-keeping. The literature also indicates that the development of accounting during the medieval era was influenced by economic factors such as trade and credit. Additionally, accounting systems evolved within an institutional context involving laws and regulations. Thus, accounting practices during this era demonstrated a high level of complexity and served as the foundation for the development of modern accounting systems.

Factors Influencing the Development of Accounting

The synthesis findings indicate that the development of accounting is influenced by various interacting contextual factors. Tsygankov (2023) identifies factors such as trade, capital, credit, writing systems, and arithmetic as playing a significant role in the development of accounting. Furthermore, Sake et al. (2023) demonstrate that the development of recording systems is closely linked to advancements in economic systems and the use of money. Additional data indicate that social and cultural factors also influence accounting practices, as evidenced in Oyedokun's (2025) study on traditional symbol-based accounting systems. Additionally, political and administrative factors play a role in determining the form and function of accounting within a civilization. The literature also indicates that the development of accounting does not occur linearly but rather through a complex and contextual process. Furthermore, the interaction among these various factors results in variations in accounting

practices across different civilizations. Data also show that these factors influence one another and shape the unique characteristics of each accounting system. Thus, the development of accounting is the result of multidimensional interactions among various contextual factors.

The Evolution of the Functions and Roles of Accounting

A literature review indicates that the functions and roles of accounting have undergone significant changes throughout history. Dewandaru et al.(2025) note that prior to the 19th century, accounting served primarily as a tool for debt control and agent oversight rather than as a means of measuring profitability. Furthermore, Muslim & Ramdani (2024) point out that auditing practices have been an integral part of accounting systems since ancient civilizations. Data also indicates that accounting is used as a tool to foster transparency and accountability in economic transactions. Furthermore, the functions of accounting include resource management, oversight of economic activities, and the presentation of financial information. The literature further suggests that accounting functions evolve alongside changes in economic and social structures. Moreover, the role of accounting has expanded from administrative functions to serve as a decision-making tool. Data also indicates that accounting plays a crucial role in various institutional contexts, including government, commerce, and social organizations. Thus, the functions and roles of accounting demonstrate a complex and evolving dynamic throughout history.

Characteristics of Historiography and Narratives in the History of Accounting

The results of the synthesis indicate that the literature on the history of accounting exhibits diverse characteristics in terms of historiographical approaches. Dewandaru et al. (2025) point to a Eurocentric bias in historical narratives of accounting that place double-entry bookkeeping at the center of its development. Furthermore, Antonelli et al. (2020) demonstrate that interpretations of the history of accounting are often influenced by ideological biases associated with specific theoretical approaches. The data also indicate that some studies critique the singular narrative in the history of accounting and emphasize the importance of a more inclusive approach. Additionally, the literature suggests that accounting historiography evolves alongside shifts in theoretical and methodological perspectives. Other data indicate that there are differences in how the history of accounting is constructed across various studies. Furthermore, some research suggests that interpretations of the history of accounting are influenced by academic and institutional contexts. The literature also indicates a need for a more critical and reflective approach to historiography. Thus, the characteristics of accounting historiography reveal variations in historical approaches and interpretations.

DISCUSSION

The Evolution of Accounting Practices as a Multidimensional Phenomenon

Research findings indicate that the evolution of accounting practices cannot be understood as a purely technical, linear development, but rather as a

multidimensional phenomenon shaped by the complex interplay of social, economic, political, and religious factors across various civilizations. The analyzed literature consistently demonstrates that from the era of Ancient Egypt through the medieval period, accounting practices evolved in response to the need for resource management and control of economic activities within specific institutional contexts. In the context of Ancient Egypt, for example, accounting was used in state projects and temple activities as a tool to record the distribution of labor and resources, which simultaneously reflected the integration between administrative and religious dimensions (Ezzamel, 2004, 2005). This indicates that accounting functions not only as a recording tool but also as a mechanism for legitimizing power and organizing society. This finding aligns with the perspective of Yandari et al. (2020), who assert that accounting serves as a tool of social control that shapes and directs individual behavior within power structures.

Furthermore, in the context of China, bookkeeping practices resembling double-entry accounting indicate that the principle of balance in accounting has developed independently in response to the need for transparency and accuracy in economic transactions (Lowenstein & Cao, 2023). This finding reinforces the argument that the evolution of accounting is not Eurocentric, but rather the result of parallel developments across various civilizations, as argued by Kızıl (2023) and Muthige (2020). Furthermore, economic factors such as trade and the use of credit have also proven to be key drivers in the development of accounting practices, particularly in the Roman and medieval contexts, where record-keeping was used to represent claims and liabilities within credit-based economic systems (Tsujimura & Tsujimura (2019); Sangster, 2024). In this regard, research findings also indicate that the development of writing systems and arithmetic played a crucial role in enabling the complexity of accounting records, as identified by Sake et al. (2023) and Tsygankov (2023). Thus, the evolution of accounting can be understood as the result of multidimensional interactions among various contextual factors that influence one another.

The significance of these findings lies in their contribution to broadening our understanding of accounting as a complex social phenomenon that cannot be reduced to a mere recording technique. By demonstrating that accounting has functioned as a tool for social control, the legitimization of power, and the representation of economic reality since the dawn of civilization, this study provides a strong conceptual foundation for understanding the role of accounting in the modern context. Furthermore, these findings also have significant implications for the development of accounting theory, particularly in strengthening interpretive and critical perspectives that view accounting as a social practice influenced by historical and cultural contexts. In an academic context, this research contributes to enriching the historiography of accounting by providing an integrative and multidimensional synthesis, which was previously fragmented across partial studies

A Conceptual Comparison of Accounting Practices Across Civilizations

Research findings reveal significant similarities and differences in the characteristics of accounting practices across various civilizations, which have

important implications for the development of modern accounting concepts. The primary similarity identified is that accounting in all civilizations serves as a tool for managing resources, recording transactions, and ensuring accountability in economic activities. In Egyptian, Chinese, Greek, and Roman civilizations, accounting practices were used for administrative and control purposes, indicating the universal function of accounting as a management tool (Ezzamel, 2004; Provasi & Farag, 2013). Furthermore, the use of record-keeping and archiving systems was also found across various civilizations, highlighting the importance of documentation in the management of economic information (Pancer-Cybulska & Zlenko, 2024).

However, the research findings also indicate significant differences in the form and function of accounting practices across civilizations. In Ancient Egypt, accounting had a strong religious dimension, where record-keeping was used in the context of rituals and temple management (Ezzamel, 2005). Meanwhile, in Chinese civilization, accounting practices focused more on efficiency and accuracy in trade transactions, with a record-keeping system resembling double-entry (Lowenstein & Cao, 2023). In the Roman context, accounting was closely linked to the legal system and was used to represent claims and obligations in economic transactions (Tsujimura & Tsujimura (2019)). Meanwhile, during the medieval era, accounting practices became more complex with the emergence of the double-entry system used in trade and finance (Sangster, 2024). These differences indicate that accounting practices evolved contextually in accordance with the needs and institutional structures of each civilization.

The implication of these findings is that modern accounting concepts cannot be understood as the product of a single tradition, but rather as the result of the integration of various practices that developed across different civilizations. Thus, this study challenges the dominant narrative that positions Europe as the center of accounting development and demonstrates that contributions from other civilizations also played a significant role in shaping modern accounting concepts. The significance of these findings lies in their contribution to developing a more inclusive and global perspective in accounting studies, which can enrich our understanding of the diversity of accounting practices throughout history. Furthermore, these findings also have practical implications for accounting education, particularly in developing curricula that reflect the historical and cultural diversity of accounting practices.

A Critique of the Historiography and Epistemology of Accounting

Research findings indicate that the literature on the history of accounting is not neutral but is influenced by various conceptual and ideological biases that shape how that history is constructed and understood. One of the key findings is the presence of a Eurocentric bias in accounting historiography, which positions the double-entry bookkeeping system as the starting point for the development of modern accounting (Dewandaru et al., 2025). This perspective tends to overlook the contributions of other civilizations that had developed complex accounting practices long before that period. Furthermore, research by Antonelli et al. (2020) indicates that interpretations of the history of accounting are often

influenced by specific theoretical interests, which are used to support particular approaches in accounting.

These findings indicate that accounting historiography is not merely a descriptive process but also a social construction influenced by academic and ideological contexts. Therefore, this study adopts a critical approach to evaluate how the historical narrative of accounting is constructed in the literature, as well as to identify biases that may influence such interpretations. The significance of these findings lies in their contribution to developing a more reflective and critical historiographical approach, which allows for a more objective and inclusive understanding of the history of accounting. Furthermore, these findings also have implications for the development of accounting theory, particularly in promoting the use of more pluralistic and contextual approaches.

Research Implications

The implications of this research can be viewed from three main aspects: theoretical, methodological, and practical. Theoretically, this research reinforces the view that accounting is a complex and multidimensional social phenomenon that evolves through the interaction of various contextual factors. Methodologically, this research highlights the importance of an integrative and critical literature review approach in examining complex historical phenomena. Practically, this study provides a foundation for the development of a more inclusive and reflective accounting curriculum that reflects historical and cultural diversity in accounting practice.

CONCLUSIONS AND RECOMMENDATIONS

This study concludes that accounting practices across civilizations—Ancient Egypt, China, Greece, Rome, and the Middle Ages—constitute a historical phenomenon that developed in an evolutionary, multidimensional, and contextual manner. Key findings indicate that accounting served not only as a recording technique but also as a social, economic, political, and religious mechanism integrated into the fabric of civilization. In Ancient Egypt, accounting served as both an administrative and religious tool supporting resource management and the legitimization of power (Ezzamel, 2004; 2005). Meanwhile, in China, accounting practices exhibited high complexity with a recording system resembling double-entry bookkeeping, which developed independently of European traditions (Lowenstein & Cao, 2023). In the Greek and Roman contexts, accounting was integrated with credit-based legal and economic systems, reflecting the function of representing claims and obligations in economic activities (Tsujimura & Tsujimura (2019)). Meanwhile, during the Medieval era, accounting practices underwent significant development through the double-entry bookkeeping system, which became the foundation of modern accounting (Sangster, 2024). Overall, this research confirms that there is no single point of origin in the history of accounting, but rather parallel developments across various civilizations that contributed to shaping the concept of modern accounting (Kızıl, 2023; Muthige, 2020).

The contribution of this study to the field of accounting lies in its ability to integrate previously fragmented literature into a comprehensive, comparative,

and critical analytical framework. This study enriches the historiography of accounting by presenting a more inclusive and non-Eurocentric perspective that acknowledges the contributions of various civilizations to the development of accounting practices. Furthermore, this study also makes a theoretical contribution by reinforcing the view that accounting is a social practice inseparable from its historical and institutional context, as demonstrated in studies regarding accounting as a tool for social control and the construction of reality (Yandari et al., 2020). From a methodological perspective, this study demonstrates that a critical literature review approach can serve as an effective tool for examining complex and multidimensional historical phenomena. Thus, this study not only provides a deeper understanding of the evolution of accounting but also opens the door to the development of new approaches in accounting studies that are more reflective and contextual.

As a suggestion for future research, broader and more in-depth studies are needed, employing more systematic methodological approaches—such as systematic literature reviews (SLRs) or meta-syntheses—to enhance the validity and reliability of the findings. Furthermore, future research could expand the scope of civilizations examined, including other civilizations that have not been extensively explored in the literature, to obtain a more comprehensive picture of the global evolution of accounting. Research could also integrate an interdisciplinary approach by incorporating perspectives from anthropology, sociology, and economic history to understand accounting practices within broader cultural and social contexts. Furthermore, empirical studies based on archives or historical documents could be conducted to strengthen the findings derived from the literature review. Future research is also encouraged to further explore the epistemological and ideological dimensions within the historiography of accounting, to identify biases that may influence historical interpretations. Thus, subsequent research is expected to build upon the contributions of this study in developing a more comprehensive, critical, and inclusive understanding of accounting as a historical and social phenomenon.

ADVANCED RESEARCH

Although this study makes a significant contribution, there are several limitations that should be noted. First, this study employs a non-systematic literature review approach, which carries the potential for bias in the selection and interpretation of the literature. Second, the limited number of articles analyzed (22 articles) may affect the scope and generalizability of the findings. Third, this study relies on the authors' interpretation of the available literature, which may be influenced by subjective perspectives. Therefore, future research is advised to use a more systematic approach and involve more data sources to strengthen the validity of the findings.

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