

ACCOUNTING METHOD USED BY OTTOMANS FOR 500 YEARS: STAIRS (MERDIBAN) METHOD



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PREFACE

Stairs Method (Merdiven or Merdiban) is one of the long lived accounting record techniques of the world with a style of entering detailed entries and sums from top to bottom. The first known examples belong to the second half of the 8th century. It was born in the Abbasids State, passed to Ilkhanians in the middle of the 13th century, without certainty, used by Seljuks for some time and Ottomans took the system from Ilkhanians in the 14th century and as it is widely known used the system until the end of the 19th century. Approximate lifetime of the system is 1100 years. Abbasids, Ilkhanians and Ottomans had a similar culture of alphabet, language, social structure dominated by Islamic traditions, state structure and administration, economic structure and trade customs and finally similar income and expenditures. For this reason, the same accounting method changed according to the conditions of the era and continued its existence. It was used in the field of state accounting. In other words, it was born and developed as a system of state accounting. Statist structure of the Middle East also enabled the growth and development of the method.

Introductory and manual books written throughout the 14th century in the time of Ilkhanians have survived up

to now. The first examples of double-entry record method, which now has completed its globalization, fall with the inscription of these teaching books. Double-entry record method has a lifetime of seven hundred years and is still young when compared to Stairs method. Double-entry record method is a product of capitalist economy. On the other hand, Stairs method has features of a statist economy.

It is known that, in Stairs method, there are two kinds of writing forms; the normal style and siyakat (with no markings). Two reasons could be found for this. One of the reasons is since the accounting records carried utmost importance and secret for the state, siyakat writing which is difficult to read was chosen. The second reason is the need to write many things in small places which resulted in an Arabic alphabet with no markings which lifted confusion problems with the above or below lines. In siyakat records, it is seen that numbers were written words or figures. The reason for this may be the need to cover the numbers or to eliminate the risk of changing numbers.

The method revised itself according to changing and developing conditions of the age. Its practice areas expanded. But the system remained in a line which valued internal and external auditing, conservatism, secrecy and especially reporting. Clarity in reporting and

comprehensibility are the main reasons for the long life of the method.

The education of accountants in Ottomans was based on practice so all the accounting education would take place in practice. Learning how to write, the terms and calculations were a part of this education. Bookkeeping, information transfer among offices, archiving were given in the following education. The accountant could choose no other proficiency and had to follow his work for 35-40 years. Head Defterdar (chamberlain) was also the Finance Minister and most of time he was someone who grew up in this field. The main principles of the proficiency were honesty, diligence and respect in the pecking order. Protection of state properties and keeping the interests were the main duties of the accountant. These are the main reasons why accountancy was a respectable job in Ottomans and other mentioned countries.

Studies about Stairs method are still in the beginning stage. From 2004 on, with the World Accounting Historians Congress hosted by Turkey between 20-24 July 2008, Turkish delegations have attended numerous congresses and conferences, and presented nearly 50 papers about this subject. The continuity of these activities will increase the publicity of the method.

This study carries the features of being the first introductory book about the Stairs Method. In other words, it is a beginning. Although it is possible to see my name among the authors, I did not contribute much except counseling on some subjects. The book has been prepared by the knowledge of Dr. Mustafa Oğuz on siyakat writing and Ottoman Turkish, and with great efforts of Assoc.Prof.Dr. Mehmet Erkan, Assoc.Prof.Dr. Cemal Elitaş, Asst.Prof.Dr. Oğuzhan Aydemir and Uğur Özcan. I would like to congratulate them for this great contribution on introducing the accounting record culture of this country. I hope that these studies about the Stairs Method would continue in the future. I also would like to thank Oğuzhan Kalkan for his help with the translation of the book and to Assoc.Prof.Dr. Ahmet Kesik for his support for the publication of the book.

Prof. Dr. Oktay Güvemli

Head of 12th World Congress of

Accounting Historians

CHAPTER I

ACCOUNTING METHOD IN ABBASIDS AND ILKHANIANS

INTRODUCTION

This study includes three sections. In the first section, "siyakat" writing system which was used both by Abbasids and Ilkhanians to record accounting practices and the terminology used in accounting practices are introduced and rules and signs of accounting books are given. The aim of this is to increase the comprehensibility of samples given in following sections. Also, political, economic and financial structures of these states have been studied and accounting practices are given with samples.

In the second part of the book, evaluations about the political, economic and financial life of the Ottoman Empire and sample accounting records have been given. In this respect, Ottoman Empire has been divided and studied in four eras. These are;

- Rising Period,
- Growth Period,
- Between the end of Growth Period and Tanzimat,
- The period from Tanzimat to the Republic.

In the third section of the study, a general evaluation of the study has been made and the findings have been summarized.

1. NUMBER RULES IN GENERAL

In this section, numbers used in stairs method and their writing styles will be discussed.

Units digit, then tens digit with a circle above numbers named as zero and finally hundreds and thousands digits are discussed. This section will not be handled separately since it is the common subject in Abbasids, Ilkhanians and Ottomans.

10. Units Digit

Numbers from zero to nine are considered as units digit. Their representations and modern equivalents are given in Table 1.

Table 1. Arabic Representation of Units Digit

Arapça Sayılar	٩	٨	٧	٦	٥	٤	٣	٢	١	٠
Modern Karşılıkları	9	8	7	6	5	4	3	2	1	0

11. Tens Digit

Numbers from 10 to 99 are considered as tens digits. Their representations and modern equivalents are given in Table 2.

Table 2. Arabic Representation of Tens Digit

Arapça Sayılar	٩٠	٨٠	٧٠	٦٠	٥٠	٤٠	٣٠	٢٠	١٠
Modern Karşılıkları	90	80	70	60	50	40	30	20	10

12. Hundreds Digit

Numbers from 100 to 999 are considered as hundreds digit. Their representations and modern equivalents are given in Table 3.

Table 3. Arabic Representation of Hundreds Digit

Arapça Sayılar	٩٠٠	٨٠٠	٧٠٠	٦٠٠	٥٠٠	٤٠٠	٣٠٠	٢٠٠	١٠٠
Modern Karşılıkları	900	800	700	600	500	400	300	200	100

13. Thousands Digit

Numbers from 1000 to 9999 are considered as thousands digit. Their representations and modern equivalents are given in Table 4.

Table 4. Arabic Representations of Thousands Digit

Arapça Sayılar	٩٠٠٠	٨٠٠٠	٧٠٠٠	٦٠٠٠	٥٠٠٠	٤٠٠٠	٣٠٠٠	٢٠٠٠	١٠٠٠
Modern Karşılıkları	9000	8000	7000	6000	5000	4000	3000	2000	1000

14. Sample Numbers and Their Representations

Some sample numbers in Arabic and their modern equivalents are given in this section.

Arapça Sayılar	٩٦٧٨	٥٢١٠	٣٥٤٥	٢٢٢٠	١١١١
Modern Karşılıkları	9678	5210	3545	2220	1111

2. ACCOUNTING PRACTICES IN ABBASIDS

20. General Explanation

Islam States in Middle East start with Prophet Mohammed. After the dissemination of Islam by Prophet Mohammed from 622 to 632 and his death in 632, the era of four caliphs start. Caliph Ebubekir, Ömer, Osman and Ali are the caliphs of the Four Caliphs Era and they ruled from 632 to 661. After The Four Caliphs Era, Umayyad State took the leadership of Islam. This state reigned from 661 to 750. In the period of Umayyad State, the regions of Middle East Islam State's boundaries expanded. After the reign of Umayyads, Abbasid Dynasty started to rule.

21. Siyakat Writing System in Abbasids

There is no exact source about the invention period of divan numbers. But, from the first years of Hegira accounting and bookkeeping system taken from the Persians gave way to the invention of divan numbers. After the acceptance of "divan" style by Arabs, records were taken in Pahlavi (Persian) language for fifty years and it was in Romaic in Syrian region and Coptic in Egypt. In the Umayyads period, common language became Arabic because of the governance system conception based on the superiority of race and many Arabic scholars were brought up. With the order of Abdulmelik Ibni Mervan, one of the Umayyad

rulers, records were started to be taken in Arabic instead of other languages. These records belonging to Umayyads were totally destroyed in “Cemâcim Event”¹.

It is thought that Siyakat writing was first used by Abbasids in Persia. It is also thought that it was invented by Abbasids. It came to Anatolia in the time of Seljuks through Persia². According to another thought, this writing system whose origin was believed to be Persia passed to Abbasids from Persians. Selahaddin Elker reminds that Von Kremer, an Austrian, published a document showing the revenue of Abbasids State and by doing this he mentions that it is important to understand the history of divan numbers by a document written by Ali bin Isa, vizier of Al Muktedir Billah Cafer. This document³ published by Von Kremer dating back to 306 of Muslim calendar, with a great probability, is the oldest document belonging to Abbasids Period. Thus, Fekete mentions that siyakat writing was used in financial affairs in the middle east from the time of Abbasids⁴.

No other older document showing siyakat writing in Abbasids has not been found. The biggest reasons of this is

¹ Selahattin Ekler, **Divan Rakamları**, Türk Tarih Kurumu, Ankara, 1953, p.17.

² Dündar Günday, **Arşiv Belgelerinde Siyakat Yazısı Özellikleri Ve Divan Rakamları**, TTK, Ankara, 1989, p. 1.

³ The mentioned document is A. von Kremer, **Über das Einnahmebudget Abbasiden Reiches**, von Jahre 306 H. (918-919), p. 306-318.

⁴ Said Öztürk, **Osmanlı Arşiv Belgelerinde Siyakat Yazısı Ve Tarihi Gelişimi**, OSAV, İstanbul, 1996, p. 25.

without any doubt the loss of state's tax records and registers during the wars in the falling period of Umayyads and take over of Abbasids. The destruction of documents which would be very useful for the revenue office containing tax proportions, land and population records took the financial system totally "out of control"⁵.

In addition to this, the rivalry between Caliph Emin and his brother Me'mun caused to the destruction of the record house by a fire which kept important financial and accounting documents of Abbasids⁶. Middle east Islam states in medieval era, apart from Ottoman Empire, were ruined and their archives were destroyed. At this point, no useful teaching document from the time of Abbasids were found⁷.

In addition to this, it is clear that siyakat writing system was used in state accountancy.

⁵ Mustafa Demirci, "Abbasiler Devrinde Yukarı Mezapotamyada (Cezîre) Köylü Hareketleri" **Akademik Araştırmalar Dergisi**, May- July 2006, Issue 29, Maestro Yayıncılık, İstanbul, 2006, p. 3-4.

⁶ Selahaddin Elker **ibid.**, p.20-21, Also see Corci Zeydan; **İslam Medeniyeti Tarihi**, Cilt II. Translation: Zeki Megâmis, Üç Dal Neşriyat, İstanbul, 1966, p.120; Said Öztürk, **ibid.**, p. 25.

⁷ Ömer Abdullah Zaid, "Accounting Systems And Recording Procedures In The Early Islamic State" **The Accounting Historians Journal**, December, 2004.

22. Rules and Signs in Abbasid's Accountancy Books

Starts with a letter It is an expression of starting. Its usage both in Ilkhanians and Ottomans give us some clues similar to Abbasids. First page of income table prepared by Ali bin Isa, vizier of Muktedir who became caliph in Abbasids state in 918, starts with letter_____ ⁸.

Yekün: It means total. All the records are written and the total is written.

Accounting records were written in books. Abbasids called the documents containing salary list of soldiers in Horasan as “book”. Another name for it was “cerîde”. The books were recorded before using them. It was obligatory to keep it under record with the Sultan's seal.

İbni Haldun also gives information about the accounting structure of Islam states. He witnessed the developments in accounting system of Abbasids. İbni Haldun informs us that the accountants keeping the books signed their names and signatures at the end of the book and sealed it with the sultan's seal which generally left a small hole at one side of the book. Apart from this, the

⁸ Corci Zeydan cites from A. Von Kramer, “**Einnahmebudget des Abbasiden Reiches**” in **Medeniyet-i İslamiyye Tarihi**, Translation: Zeki Megamiz, İkdâm Matbaası, İstanbul-1329 (1913), p. 120.

pages of the books were numbered before their use⁹. Ömer Abdullah Zaid from Bahrein University, in an article¹⁰, quotes from a work of Mahmood Al-Mursy Lasheen¹¹ about the details of recording process of Abbasids. According to this;

1. If there was any input or output, it would be recorded immediately.
2. These inputs were classified according to their kinds. Similar or same kind of goods were summed and written under one account.
3. Receipt or bill would be recorded to the right end of the page and by this way the source of the receipt was known clearly.
4. Payments were recorded to the left end of the page with necessary explanation.
5. All the records had to be explained clearly.

⁹ Ömer Abdullah Zaid, "Were Islamic Records Precursors To Accounting Books Based On The Italian Method?" **The Accounting Historians Journal**, Vol.27, No.1 2000, p. 73-90, ProQuest Information and Learning Company,

http://calbars.findarticles.com/p/articles/mi_qa3657/is_200006/a_i_n8887031/print, retrieved on 03.10.2006.

¹⁰ Ömer Abdullah Zaid, "Accounting Systems And Recording Procedures In The Early Islamic State", **The Accounting Historians Journal**, Dec. 2004, ProQuest Information and Learning Company, http://www.ief-trisakti.or.id/ac_sys.php retrieved on 03.10.2006.

¹¹ This study is " **At-Tandheem Al-Muhasaby Lil-Amwal Al-Ammah Fil-Islam**", MA. Thesis, Faculty of Commerce, Al-Azhar University.

6. No space had to be left between two inputs. If there was any space left for any reason, a line had to be drawn from one side to the other side of the page. This line is called “Attarkeen” or terkin. Otherwise a case of manipulation or misrepresentation would rise.
7. It was forbidden to write over and over again and to correct by scratching. If accountant/bookkeeper had shown the total more by mistake, he had to make an explanation to the court.
8. A mark was put when the account was closed.
9. Similar activities were kept under a preparatory book and posted to be recorded to the related book.
10. The posting procedure of preparatory books containing similar activities were done by an independent person.
11. There should be no difference between two amounts in the balance sheets called as Al-hasel.
12. Monthly or yearly reports had to be prepared. These reports included detailed and useful information. For example, they provided information about goods, where they came and where they were used.
13. At the end of every financial year, the accountant would prepare a detailed report about the goods and cash under his control.

23. Political Structure in Abbasids

Abbasids are the dynasty ruled the Islam State after the Umayyads for five hundred years. Their sovereignty covers the years between 750 and 1258 (Muslim calendar 132-656). This dynasty is also called as “hashimis” because of their lineage back to Prophet Mohammed. Abbasids have made great administrative, scientific, political and military changes after taking over the leadership of Islam from Umayyads. Umayyad caliphs brought a racial leadership system of Arab noble class instead of a state leadership anticipated by Islam and by this way making the Islam state “based on ethnic components” disturbed the non-Arab proportion. People from the conquered lands who were not Arab and accepted Islam were called “mevâli” which meant some sort of slave. They were treated as “second class” citizens¹². Citizens who were not satisfied with their situation secretly circled their propaganda and underground activities around Ebu Müslim of Horasan¹³. The revolution took place successfully. The revolutionists were from different groups who took opposition to Umayyads. Ebul Abbas es-Seffâh took the leadership as the caliph. With the rise of Abbasids into power, the members

¹² Hakkı Dursun Yıldız, “Abbasiler” **İA**, C. 1, TDVY, İstanbul, 1988, p. 46.

¹³ **Doğuştan Günümüze Büyük İslam Tarihi**, C.3, Çağ Yayınları, İstanbul, 1995, p. 28-29.

of Umayyad house were slain once¹⁴. Researchers describe the passing over of power from Umayyads to Abbasids as a revolution rather than a change of dynasty¹⁵.

Ebul Abbas chose Iraq not Syria for the center of caliphate and carried the headquarters to there. Later in the time of Ebu Cafer el-Mansur, the headquarters was carried to Diyarıbağdat (medinetüsselam) which was going to be the permanent capital. With this change, the “weighing center” of the government was carried from Syria, a Mediterranean country, to Iraq, a country with vast irrigational plains and at the crossroads of trade roads. This transfer caused the rise of Iranian influence rather than Byzantium¹⁶.

Abbasids lived their most glorious times with Harunürreshid (786-809). Harunürreshid achieved great victories with both naval and land expeditions against Byzantium. In 803 and 806, with a great army he stepped into Byzantium lands, conquered Konya Ereğli and Niğde and Byzantine Emperor Nikephoros had to accept a peace treaty by giving cizye both for himself and his son.

Abbasid and Turkish relations started in the time of Harunürreshid. Some of his palace guards were Turks. Abbasids transformed Cündikınnesrîn city into a separate

¹⁴ Hakkı Dursun Yıldız, **ibid.**, p. 46.

¹⁵ Bernard Lewis, **Ortadoğu**, Sabah Kitapları, Translation: Mehmet Harmancı, İstanbul, 1995, p.59.

¹⁶ Hakkı Dursun Yıldız, **ibid.**, p. 46 Bernard Lewis; **ibid.**, p. 61.

region with a name of Avâsım. As it was known, Avasım was a city made up of Turks¹⁷.

After the death of Harunürreshid in 809, rebellions broke out for a short time. Great rebellions such as Kıpti and Babek rebellion fall in the time Me'mun, son of Harunürreshid.* Peace between the Muslims and Byzantines which lasted nearly for twenty five years corrupted in the time of Me'mun. In 830, great invasions into the lands of Byzantium resulted in great successes and Byzantium was imposed to pay taxes. Although there were backbreaking incidents in the reign of Me'mun, it was one of the magnificent eras of Islam history¹⁸.

A very great expedition was made to Byzantium in the time of Mu'tasım (833). Upon entering Anatolia, from Ankara to the fronts of Afyon, Mu'tasım conquered Ammuriyye(Ankara), one of the biggest cities of Anatolia¹⁹.

In spite of this, the power of caliphs started to decline, provinces started to act independently from the capital and they abandoned their ties with the state. Caliphate totally lost its importance when Baghdat was

¹⁷ Nahide Bozkurt, "Hârûnürreşîd" **İA**, C. 16, İstanbul, 1997, TDVY, p. 258-261; Also see **Doğuştan Günümüze Büyük İslam Tarihi**, C.3, Çağ Yayınları, İstanbul, 1995, p. 129.

* For example Babek revolt took place in 816 and it was only quelled in Mutasım Billah's era in 838 by killing Babek. Nahide Bozkurt, "Me'mûn" **İA**, C. 29, TDVY Ankara, 2004, p. 101-104

¹⁸ Bozkurt, **ibid.**, p. 101-104.

¹⁹ Yıldız, **ibid.**, p. 36.

conquered by Büveyhoğulları in 945. It was Seljukian sultan Tuğrul Bey who lifted the oppression of Büveyhoğulları over Baghdat in 1055²⁰.

From 1218 on, Mongols turned their rotation to west. They defeated states like Harizmshahs, Iran and Iraq. It was Hülagu who ruled the Mongols in 1258. He came to the fronts of Baghdat and besieged the city. Without any hope, last Abbasid caliph Mustasım (1242-1258) had to surrender with all the high ranking officials of the state. All the surrendered people were executed. According to Hakkı Dursun Yıldız, it was a murder with rare equals. Baghdat was torn down. All the institutions were collapsed down, mosques were turned into stables and libraries were destroyed. Books were thrown into fire and the river Tigris. It was a catastrophe. This catastrophe was "in the arena of civilization rather than politics"²¹.

Iraq Abbasid caliphs²²

Ebu'l-Abbas (750-754), Mansur (754-775), Mehdi (775-785), Hadi (785-786), Harun Reşid (786-809), Emin (809-813), Memun (813-833), Mutasım (833-842), Vâsık (842-847), Mütevekkil (847-861), Muntasır (861-862), Mustain (862-866), Mutez (866-869),

²⁰ **Meydan Larousse**, C. 1. "Abbasiler", Meydan Yayınevi, İstanbul, 1969, p. 12.

²¹ Yıldız, *ibid.*, p. 36.

²² **Wikipedia, the Free Encyclopedia**, <http://en.wikipedia.org/wiki/Abbasids>, retrieved on 11. 04.2007, Also see, "Abbasid", *The Encyclopædia Britannica*, Eleventh Edition, NY, 1910-1911.

Muhtedi (869-870), Mutemid (870-892), Mutezid (892-902), Muktefi (902-908), Muktedir (908-932), Kahir (932-934), Razi (934-940), Mutteki (940-944), Mustekfi (944-946), Muti (946-974), Taî (974-991), Kadir (991-1031), Kâim (1031-1075), Muktedi (1075-1094), Mustazhir (1094-1118), Mustersid (1118-1135), Reşid (1135-1136), Muktefi (1136-1160), Müstencid (1160-1170), Mustazi (1170-1180), Nâsır (1180-1225), Zâhir (1225-1226), Mustansır (1226-1242), Mustasım (1242-1258).

It had been a stable period for the Islam State since the Abbasid Dynasty had ruled for five hundred twenty four years²³. Information about social, economical and cultural areas in this period is more stable and reliable. Traits of “Stairs Method” which constitute the base of this study are first seen in the time of Abbasids. For this reason, it will be more convenient to base accounting practices to this period. Previous studies took Ilkhanians State as the beginning of the Stairs Method. But in the preparation of this study, Abbasids were found to be the beginning of Stairs Method.

²³ **Doğuştan Günümüze Büyük İslam Tarihi**, C.3, Çağ Yayınları, İstanbul, 1995, p. 16-17.

24. Economical and Financial Structure of Abbasids

Abbasid society consisted of two layers. These were “Havas” and “Avam”²⁴. Apart from Arabs, Iranians and Turks, there were many ethnic and sectarian groups. Ethnic and sectarian clashes were a part of life. Rise of prosperity brought luxury with it. They did everything possible to raise the prosperity and productivity.

Agriculture: Agriculture was the foundation of economical life. Because it was the source of most of the state’s revenues. They accelerated irrigation facilities to raise the productivity in agriculture²⁵. Marsh areas were healed and cultivated areas were expanded. Modern methods for agriculture were introduced. Many books about agriculture had been translated into Arabic and copyrighted. With all these, productivity in agriculture was raised significantly.

Mining: There were many rich mineral deposits. Many improvements had been made in the field of mining field administration. Silver was mined in the eastern states, gold from western states especially Sudan, copper, lead and iron from Horasan Persia. There were many rich iron deposits in Beirut. Persian Gulf was providing pearl in great quantities.

²⁴ While relatives of the caliph, viziers, emirs and kadis were counted as havas, avam (common people) consisted of tradesmen, craftsmen, farmers, soldiers, slaves and other groups. Yıldız, *ibid.*, p. 46.

²⁵ It is mentioned that Mu’tâsım brought many irrigation engineers from China only for this purpose. Yıldız, *ibid.*, p. 46.

Industry: Textile industry had fairly improved. It was one of the important industry branches with the number of workers and the volume of production.

Rose water and perfume industry, glass and paper industry, soap industry, mining enterprises and weapon ateliers and brick kilns were main branches of industry. There were 4000 glass and 30.000 brick factories around Baghdat. Tentmaking was another branch of industry. Paper factory built in Samarkand in 756 and the following factories in Baghdat and Egypt were meeting the paper need of Europe.

Trade: It was formerly in the control of Jews, Christian and Mazdeans and later Muslims took the control of it. Abbasid caliphs gave the necessary importance to trade. They built roads, caravanserais and water wells on the routes to meet the water demand. Land and sea trade improved in short time. Küfe and Dımaşk became important trade centers. Basra became the meeting point of sea trade for its location and ships trading to China and India sailed from here.

On the other hand, it can be said that Baghdat and Alexandria were the number one good stock markets of world. Antakya was the commercial bridge between east and west²⁶.

²⁶ Yıldız, **ibid.**, p. 46.

Banking: The rise of trading led the opening of institutions similar to banks. In the IX. century moneychangers were serving to rich tradesman banking facilities. They were using a system similar to cheque and credit system. For example, a cheque written in Baghdat could be transacted in Morocco. Tradesmen were buying cheques from the moneychangers and making their payments with these cheques. Since interest was forbidden by religion, this job was generally undertaken by non-Muslims²⁷.

With the development of trade, rise in production and consequently rise in the income of state created a state of welfare. But when Abbasid caliph Mansur (754-775) ended his 21 years duty, he left 810 million dirham (60 million dirham and 14 million dinars) to the treasury. He was a cautious person. The treasury income was only 1 billion dirham²⁸.

When compared to the era of Harunürreshid, money in the treasure is less in Mansur's era. Because Harünurreshid was said to leave more than 900 dirham at the end of his era. Although the expenditures were much, such an amount gives the signals of how the income was high.

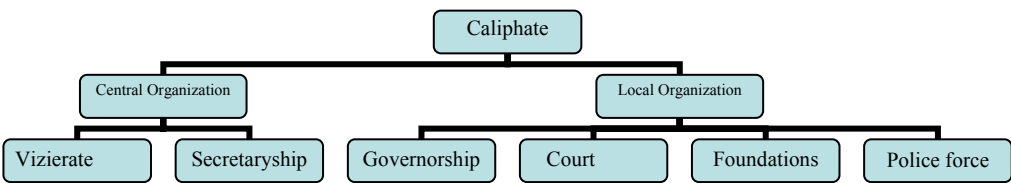
²⁷ Yıldız, **ibid.**, p. 46.

²⁸ Zeydan, **İslam Medeniyeti Tarihi**, Cilt II. Translation: Zeki Megâmiz, Üç Dal Neşriyat, İstanbul, 1966, p. 62-63.

In Memun’s time income of the treasure was more than any other country. Because it was a time of peace and welfare without discord²⁹.

In Muktedir’s time (908-932), although many states became independent, they still continued to pay their taxes. Abbasid State was paid “enormous” taxes by lands taken from the Romans because of plentiful gold mines³⁰. But it was also true that incomes of the treasure decreased in his time. Expenditures of the palace multiplied many times³¹.

240. Substructure influencing Accounting Practices



²⁹ Zeydan, *ibid.*, p. 65.

³⁰ A. Freiherrn Von Kremer, Uberdas Einnahmebudget des Abbasidenreiches vom jahre 306 H. (918-919)” **İmparatorluk Bilimler Akademisinin Tasarıları, (Felsefi-Tarih kategorisi)** C. 36, Translation: Cemal Elitaş, Viyana 1888, p.283-284, Also see Carl Brockelmann, **İslam Ulusları Ve Devletleri Tarihi**, TTK, Translation: Neşet Çağatay, Ankara, 2002, p. 120.

³¹ Before him, tax revenue of Sevâd region was 100 million dirham. But in his time, it receded to 31 million dirham. It is told that there were 11.000 Greek and Sudanese servants in his palace. Abdülkerim Özeydin, “Muktedir-Billâh” **İA**, C. 31, TDVY, İstanbul, 2006, p. 144.

Caliph: The person who ruled the state after the Prophet is called caliph. Caliph is both the leader of religion and state. This became a tradition both in the era of Four Caliphs, Umayyads and Abbasids. It continued like this after the Abbasids but there were many states in the lands of Abbasids and they had their own political sovereignty. İsmail Hakkı Uzunçarşılı mentions briefly about the state structure of Abbasids in a book in which he deals Ottoman state structure. Uzunçarşılı mentions that because of its situation, it was impossible for the Abbasids State not to be influenced by the foundational procedures and laws of Sassanid State. With this, they added laws and religious interpretations and created a structure of caliphate³². Abbasids caliphs assigned more than one heir. This practice resulted in grudge and hatred among the members of the dynasty³³. Ottoman empire Yavuz Sultan Selim took the caliphate in 1517 and in 1922 it was abolished by Ataturk.

Vizierate: It is known that Arabs were influenced from Persia and Byzantine. Many administration offices were taken from them. When the lands under their sovereignty reached an enormous size, it was necessary for the state leader to find helpers from different levels to rule the lands under his order. It was in Abbasids period that vizierate

³² İsmail Hakkı Uzunçarşılı, **Osmanlı Devleti Teşkilatına Medhal**, TTK, Ankara, 1988, p. 1-2.

³³ Mehmet Aykaç, **Abbasi Devletinin İlk Dönemi İdâri Teşkilatında Dîvânlar**, TTK, Ankara, 1997, p. 17-18.

became effective in Middle East Islam States. Because Abbasids brought vizierate system from Sassanid. Vizier was the most authoritative person after the caliph. Vizier was the chairman of the divan³⁴. While ruling the state in the name of the caliph, vizier was responsible against the caliph and this required a professional understanding of state affairs. It is also necessary to mention that this case required a concern for the income and expenditures of the state. Abbasids divided vizierate into two as *tefviz and tenfiz*. Tefviz vizierate had a full and limitless power. Tenfiz vizierate had only administrative authorities. They only fulfilled the duties given by the caliph³⁵.

Until the time of Harunreshid caliphs dealt with state affairs and after him all the authority was given to the vizier³⁶.

Secretaryship: With the expanding borders, it was difficult for the vizier to fulfill the duties and some assistant were needed. At first local Christian secretaries in Syria and Egypt and Persian and Nasturi clerks in Iraq fulfilled this duty. But in the time of Umayyad dynasty, all the books of exaction were translated into Arabic by the Salih bin Abdurahman, clerk of Haccac Bin Yusuf (714). In the time of Abbasids clerks constituted a close group. Caliph Memun

³⁴ Uzunçarşılı, **ibid.**, p. 6.

³⁵ Bermekiler is a good example for Vezaret-i Tefviz. Aykaç, **ibid.**, p. 21.

³⁶ Uzunçarşılı, **ibid.**, p. 6.

replaced the divan clerks in with his men when he came to Iraq from Horasan. This caused a problem for Sevad region³⁷.

Clerks related with our subject are:

- Kâtibu-l Akid
- Âmil katibi.
- Ceyş katibi
- Katibu-l Harac
- Katibu-r resail
- Katibu-l cünd

Katibu-r resail was the clerk who wrote the ferman of the caliph and took them to the necessary places.

Katibu-l Harac was responsible for running financial affairs of the state; collecting taxes and making necessary income and expenditure records. That is the reason why accountants were called as clerk (katip) for centuries. Every secretaryship had a separate divan. Abbasids also gave importance to the following subjects about divan:

Âmil katibi, was working in the divans of provinces. He had to know agriculture science and area measurements

³⁷ In this situation clerks in Sevad region were unemployed. Their substitutes were inexperienced clerks so one of the experienced clerks was left and taught the job to the new clerk. Inexperienced clerks did not know what to tax, what not to tax, how to tax and how to collect it. Mehmet Aykaç, **ibid.**, p. 25.

well. He had to be familiar with the tricks of farmers for tax evasion³⁸.

Provinces: Baghdat was the capital in the time of Abbasids. When the country expanded to Asia and Africa, administrative structure was formed around provinces. Appointed governors ruled provinces. This system is still used in Turkey. In the time of Abbasids, the country was divided into twelve provinces. Some important provinces were Kufe and Sevad, Basra and Tigris, Yemen, Horasan, Armenia which was called as Cezire and Azerbaijan, Damascus and Egypt. This information shows us that the borders of Abbasids covered Arab peninsula, North Africa, Caucasus, Iran and eastern and east western parts of Anatolia. The dominant centralist system in the early times replaced with an autonomous decentralist system with the expansion of borders³⁹. It is known that Sahibü'l harac and administrators helped governors in provinces⁴⁰.

Divans: State offices which were similar to contemporary cabinet ministries were called Divan in Abbasids. Divans of the Abbasids constituted models for the later Turkish-Islam States⁴¹. It is told that Abbasids had an excellent state

³⁸ Aykaç, **ibid.**, p. 35.

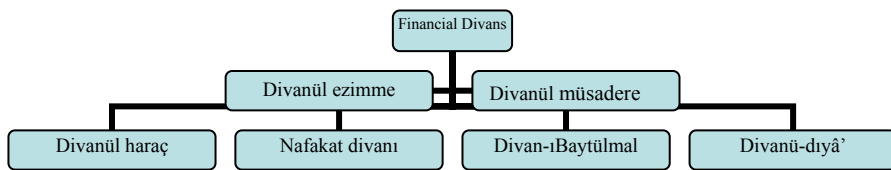
³⁹ Aykaç, **ibid.**, p. 25

⁴⁰ Yıldız, **ibid.**, p. 39.

⁴¹M. Ali Ünal, "Osmanlı İmparatorluğunda Müsâdere", **Türk Dünyası Araştırmaları Dergisi**, S. 49, p. 96.

organization and divan system even in their weakest times⁴².

Divan is common phrase in middle east countries. It was used by Persians and Ottomans for centuries.



Abbasids had more than one divan for financial affairs.

Divanül Harac: This divan was responsible for taking the taxes from the regions under sovereignty of the state. In some sense it was revenue office.

In his work, Mehmet Aykaç divides Divanül haraç into 8 assemblies⁴³:

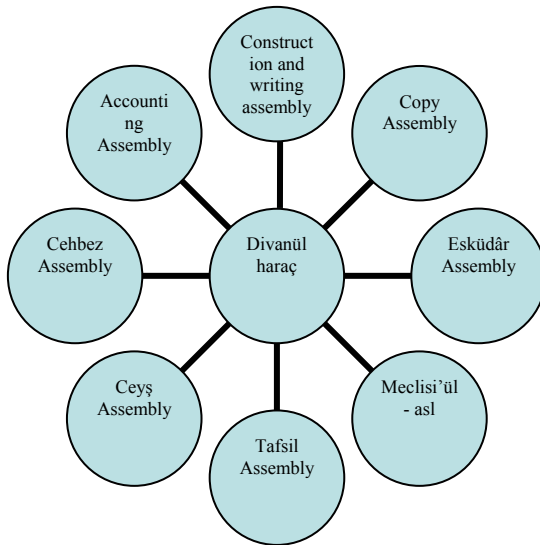
1. *Construction and Writing Assembly:* wrote the drafts of letters to be sent.
2. *Copy Assembly:* copied the prepared letters in compliance to the original. After that the original draft was given back and one copy was spared for itself and others were sent to the related divans.

⁴² Uzunçarşılı, **ibid.**, p. 3.

⁴³ Aykaç, **ibid.**, p. 139-141.

3. *Esküdar Assembly*: recorded the incoming and sent documents and goods to the related tables. It presented the details about origin and type of goods to the head of divan.

4. *Accounting Assembly*: It received and recorded the goods which came to the *divanül harac*. It also classified and recorded them to the related tables.



5. *Cehbez Assembly*: It controlled the books kept by accounting assembly and administered existing goods. Monthly reports were prepared by this assembly and information about the spent and remaining were given. Then it was presented to *beytülmal divan*. *Cehbez* listed the daily incoming goods. His clerk also kept the same list. Then these lists were compared. *Cehbez* was also the person who

prepared the lists of monthly and yearly calculation tables known as el-hatme and el-hatmetül camia.

6. *Ceyş Assembly*: This assembly was responsible for budgeting the wages of officers. Monthly and season-end wages of officers were given by this assembly.

7. *Tafsil Assembly*: This assembly kept the accounting of revenues brought to the center by governors from provinces. Producers' and state's rights were defined by this office. This was done by comparing accounts in the register. If there was any controversy, it was found out.

8. *Meclisi'ül-Asl*: It was responsible for the coordination of units. All the detailed information about the taxable lands in provinces were kept by this assembly. If there was any dispute between the governors and farmers about taxes, the problem was solved by checking the registers.

Divânün-Nafakat⁴⁴ was only responsible for the expenditures of caliphate centre and all the demands from Mecca-Medina and roads connecting to the caliphate centre were met. Also salaries of the officers linked to the central were by this assembly⁴⁵.

⁴⁴ It was also named as Divanül Haşiye. Aykaç, **ibid.**, p. 145.

⁴⁵ Aykaç, **ibid.**, p. 145.

Divanüzzimam was responsible for controlling and auditing the incomes and expenditures of the state. In other words every decision which might influence the financial balance was recorded, determined and audited⁴⁶. *Divan-Tevki* was the divan which was keeping the accounts of leaders and governors. *Divanı Bir* was established for administering the estates and properties of the foundations. *Divan-i cevali*⁴⁷, *Divanül hatem* and *Divanü-l mal* were responsible for the payments of the state. *Divanü-l Beytülmal* was responsible for the properties of the state and their incomes and expenditures. *Beytülmal* also meant the treasure of the state. *Dîvân-ü dâri'd- darb* was responsible for issuing money. Apart from these divans, there were also some special and temporary demands divans. *Divan-ül müsaderin*⁴⁸ was established for confiscated revenues, *divanül iktaül vüzera* for administration of fiefs and *divanü mürteciat* for other occasions⁴⁹.

Divans related to fiscal issues were running the financial affairs of the state among themselves. Taxes were collected by governors in provinces and sent to *Beytülmal* or the treasure. İbni Haldun in his *Mukaddime* under the title

⁴⁶ Aykaç, **ibid.**, p. 67.

⁴⁷ It was founded by Ali Bin İsa, minister of Abbasid Caliph Muktedirbillah (908-932). Uzunçarşılı, **ibid.** p. 11.

⁴⁸ Mehmet Ali Ünal, **Osmanlı Devri Üzerine Makaleler Araştırmalar**, Kardelen Kitabevi, Isparta, 1999, p. 2; Also see, Aykaç, **ibid.**, p. 21.

⁴⁹ Mustafa Demirci, "İkta", **İA**, C. 22, TDVY, İstanbul, 2000, p. 44.

of Accounting and Tax Divan mentions that this post was necessary for the property. Tax transactions and collection, keeping the state under protection from the point of incomes and expenditures were among the responsibilities of the sultan. All these subjects were recorded to a book which showed details of income and expenditure. This duty could be done only by professionals. This book was called as “divan” where the place for these affairs was also called as “divan”. From time to time a separate minister was assigned for monitoring every kind of accounting issues⁵⁰.

Apart from these institutions, it is necessary to mention that there was a postal service, police and military units.

241. Taxes in Abbasids

Abbasids who ended the Umayyads passed through a hard takeover period. While there were wars in the destruction era of Umayyads and rise of Abbasids, records containing tax and land registers were lost. Also tax rates, land

⁵⁰ When Kisra saw the clerks making calculations on their own, he called them “divâne” (the one who speaks to himself) in Persian. For this reason, İbni Haldun mentions that the place where the clerks worked was named as divan. “Later on, accounting books were transferred there”. It is also mentioned that for their fast accounting and calculation ability, the origin of one of the names of satan, “div”, was used as the source of the divan. İbni Haldun, **Mukaddime**, Dergah Yayınları prepared by Süleyman Uludağ, , p. 636-637.

registers and population records which were necessary for accounting were destroyed⁵¹.

It was necessary to define and put the taxes in order because of drought and famine. There was no control in fiscal system. Tax and land reformation was necessary⁵².

Caliph Mansur ordered to measure and count the lands, people, animals and trees in the related regions. The aim was to lighten the burden of taxpayers. Tax evasion would be found out and a fair tax distribution would be made. But after the calculations, unregistered lands caused an increase in taxes. Briefly, during land measurements and tax imposition there was no reduction but some extra taxes were imposed⁵³.

From time to time, some irregularities were made by officers during land measurements and tax impositions. Measurements were sometimes overstated. This reflected to the public as a tax increase. Natural disasters, floods, droughts, famines and frosts during the reign of Caliph Mansur in Cezire were causing the public not to fulfill their tax duties properly⁵⁴. Thereupon a fair taxing system was

⁵¹ Mustafa Demirci, "Abbasiler Devrinde Yukarı Mezapotamyada (Cezîre) Köylü Hareketleri" **Akademik Araştırmalar Dergisi**, May-July 2006, Issue 29, Maestro Yayıncılık, İstanbul, 2006, p. 3-4.

⁵² Demirci, **ibid.**, p. 3-4.

⁵³ Demirci, **ibid.**, p. 3-4.

⁵⁴ When the farmers were banned to pay their taxes ocularly, they took money from usurers and this made them poorer. When their situation got worse and could not pay taxes, they started to immigrate. Governor

aimed with the introduction of extensive ownership rights to peasants. Instead of a constant quantity, a definite proportion was taken from the crops⁵⁵.

Main incomes of Abbasids were made of zekat, pillages, customary taxes, hara, jizya, öřür⁵⁶, fey⁵⁷. These incomes were spent for military necessities, transportation facilities such as roads and bridges, irrigation facilities and also for the salaries of caliph, vizier and other statesmen⁵⁸.

It is necessary here to give information about tax types for presenting the records of state accounting.

Hara: It was a tax taken from lands. It was either collected as money or crop. This tax is known to be taken from the conquered lands. For this reason, before collecting the taxes, salaries of soldiers and officials were paid, necessary preparations for wars were made and transportation facilities like roads and channels were built and the

Musa bin Musab, assigned by caliph Mansur, took some measures such as lowering taxes for these farmers and had some enforcements for them. For more information see Mustafa Demirci; "Abbasiler Devrinde Yukarı Mezapotamyada (Cezîre) Köylü Hareketleri" **Akademik Arařtırmalar Dergisi**, May-July 2006, Issue 29, Maestro Yay, İstanbul, 2006, p. 3-4.

⁵⁵ Yıldız, **ibid.**, p. 46.

⁵⁶ Yıldız, **ibid.**, p. 46.

⁵⁷ Fey means "to turn back, to change shape". It can be explained by the taxes taken from non-muslims turned back to Muslims. It is also the general name for jizya, hara, and commercial goods taxes. Form more information see Mustafa Fayda; "Fey", **İA**, C. 12, TDVY, İstanbul, 1995, p. 511.

⁵⁸ Yıldız, **ibid.**, p. 48.

remaining tax was sent the treasury in Baghdad⁵⁹. This required separate keeping of tax records in two places. One this records had to be done in the region where the tax was collected and other in the center.

Ibni Haldun gives an income table⁶⁰ from the time of Memun (813-833) as below:

Name of the region	Income received in dirham	Received assets
Sevad	27.800.000	200 clothes made of Ve necran and 240 ratıl tayn-ı mahtum
Kesker	11.600.000	
Tigris nevahisi	20.800.000	
Hulvan	4.800.000	
Ehvaz	25.000.000	30.000 ratıl sugar
Persia	27.000.000	30.000 bottles rosewater and 20.000 ratıl olive oil
Kirman	4.200.000	500 pieces siyab-ı nefise from Yemen fabric and 20.000 ratıl date
Mukran	400.000	
Sind ve tevabii	11.500.000	150 ratıl ûd-u turkey
Sicistan	4.000.000	Ve muayyen elbiseden
Horasan	28.000.000	2000 bars of silver and 4000 horses and 1000 slaves, 20.000 kıta fabric and 30.000 ratıl ehliliç
Curcan	12.000.000	1000 sheaf silk

⁵⁹ Zeydan, **ibid.**, p. 84.

⁶⁰ Zeydan, **ibid.**, p. 84.

Kumis	1.500.000	1000 bars of silver
Taberistan Ruyan ve demanevd	6.300.000	600 kıta taberiye linen and 200 kisve and 500 clothes and 3000 destimal ve 3000 camei hamam
Rey	12.000.000	20.000 ratıl honey
Hemedan	11.300.000	1000 ratıl remanini rebi ve 12.000 ratıl honey
Mâh'ül Basra ve'l kûfe	10.700.000	
Masebezan Ruyan	4.000.000	
Şehrizor	6.700.000	
Musul ve tevâbii	24.000.000	20.000 ratıl honey
Azerbajjan	4.000.000	
El cezire ve tevâbii olan nevâi-i Fırat	34.000.000	1000 slaves and 12.000 tulum honey and 10 falcons 20 kisve
Ermeniye	13.000.000	20 kaliçe and 530 kıta striped colorful fabric and 10.000 ratıl sur-u mâhi tesbihi ve 200 mules and 30 colts
Berka	1.000.000	
Ifrikiye	13.000.000	120 rug
Total 1	318.600.000(dirhem)	
Kınnesrin	400.000	1000 yük oliveoil
Dımaşk	420.000	
Jordan	97.000	
Palestine	310.000	300.000 ratıl oliveoil
Egypt	2.920.000	
Yemen	370.000	
Hejaz	300.000	
Total 2	4.817.000(dinar)	

When we take the valuation into consideration and take 1 dinar as 15 dirham, total 2, 4.817.000 dinars make 72.255.000 dirham. If we write the total in dirham

Total 1: 318.600.000

Total 2: 72.255.000

Final Total: 390.855.000

Goods and commodities with unestimated and unknown value are not added to this total. With the goods and commodities, we can estimate a total of 400 million dirham. Corci Zeydan gave more examples apart from the table of İbni Haldun⁶¹.

Haraç taxes are seen in all the cultures of Middle East. There were haraç taxes in Persians and Ottomans. But it is seen that they carried different meanings. With a careful observation, it can be seen that provinces in east paid haraç in dirhem while western provinces paid in dinar. This resulted from the abundance of silver mines in east and gold mines in west⁶².

Cizye: This tax was taken from non-Muslims and the source for it can be found in Koran⁶³. It was a tax taken

⁶¹ He gave some examples from the revenue tables recounted by Kudâme Bin Câfer covering the time of Mutasım and revenue tables of İbni Hurdazbih and compared these three tables. He made some corrections. Zeydan, **ibid.**, p. 103.

⁶² Zeydan, **ibid.**, p. 93-97.

⁶³ Tevbe Sure, 9/29.

from rational and free men. Kids, women, lunatics and slaves didn't pay it⁶⁴.

This tax can be seen in Ottomans for centuries. The basis for this tax is that non-Muslims were not asked for military service and they were under the protection of the state. The necessity for recording this tax lies in following the individual taxes taken from non-Muslims. Also determining who will pay how much for the following years according to the accrument principle increased the importance of records. This case required the accounting records to be in details. It is also necessary to mention that cizye was taken in cash.

Öşür: Öşür means one tenth⁶⁵, and it is divided into two as *Akariyye (uşûrû'l ard)* and *ticâriyye (uşûrû't-ticâre)*.

Akariyye (uşûrû'l ard): was a tax of one tenths taken from every type of crops. *Ticâriyye'ye (uşûrû't-ticâre)* was also known as customs tax⁶⁶. It was taken from Muslim tradesmen going to foreign countries and from foreign tradesmen coming to the country. It is understood that it was generally taken as five percent of the incoming or outgoing goods. Although it means as 1/20, it was not

⁶⁴ Aykaç, **ibid.**, p. 102.

⁶⁵ Ferit Devellioğlu, **Osmanlıca Türkçe Ansiklopedik Lügat**, Aydın Kitabevi, Ankara, 1993, p. 851.

⁶⁶ However Islam judicials had different apprehensions about taxing which crops. For example, while Hanefis say that every plant can be taxed, Şafis say long lasting crops and basic foodstuffs can be taxed. Mehmet Aykaç, **ibid.**, p.112.

always taken accordingly. Sometimes different rates could be taken. It is stated that Zimnis paid 1/20 and Muslims 1/40. But if the goods of the tradesman did not exceed a fixed amount, he didn't have to pay öşür⁶⁷. This tax was always useful for the states. It is also necessary to mention that it was an easy tax to be collected, traced and recorded because it was taken from certain points in the country. Watch towers to the transportation points of the cities and both banks rivers were built and aşirs stood guard there. Aşirs took tax according to the circumstance of the trespassers. These watch towers and tax⁶⁸ were also known as “*Merâsîd*”⁶⁹.

Zekat and Sadaka: While the non-Muslims were paying jizya, Muslims were paying taxes under the name of zekat. Zekat can be based on Koran⁷⁰. It is a process of “taking from the people who are evaluated as rich by the religion as a certain portion of their properties for spending specific purposes in the name of Allah”. Zekat, which is evaluated as a religious duty and a symbol of financial prayer, can be found in Koran, holy book of Muslims and in hadiths.

⁶⁷ Aykaç, **ibid.**, p.112.

⁶⁸ Aykaç, **ibid.**, p.114.

⁶⁹ Mehmet Aykaç points out that on 115. Page of the mentioned book, for observation places “meâşir” was used with its arabic translation. But the word written in arabic was “maâşir” which means “communities, congregations”. See Devellioğlu; **ibid.** p. 557, for “observation towers” and for places where taxes were collected look “merâsîd” in Devellioğlu; **ibid.**, p. 618.

⁷⁰ Kuran-ı Kerim, Tevbe Sure 9/103.

Sadaka was first used in the meaning of zekat in Koran and Sunna, but in the following year it became to mean as “voluntary payments”⁷¹.

Zekat is understood to be taken from wealth and generally as one fortieth of properties. Basis for the tax was defined as gold, silver, animals, commercial properties, crops. It is difficult to assess and keep the records of the tax. But keeping the records of collected taxes is necessary. This tax practiced by Abbasids is understood to be a type of conscription of wealth but Ottomans were not generally interested with it⁷².

Mükûs: It means internal and external customs tax and also is plural of meks which means excessive tax. It is made of “duhuliye” taxes collected by local authorities from the incoming commodities at borders, city entrances, docks, bridges, mountain passways, wires or bazaars. In Abbasids time, collecting meks tax was common. It was said that meks taxes which were cancelled for saving the public from the burden of heavy taxes reached 500.000 dinars. Repetition of these taxes also appeared in the falling period of Abbasids dynasty⁷³.

⁷¹ Mehmet Erkal, “Zekat” **İlmihal**, C.1, İSAM, İst. 2000, p. 423-425.

⁷² Tevbe Suresi 9/103. Also see Aykaç, **ibid.**, p. 117.

⁷³ In the Islamic world bâc, tamga, duty terms were used as a synonym of meks. See Cengiz Kallek; “Meks” **İA**, C. 28, TDVY, Ankara, 2003, p. 583-588.

Memlehalar and fish: It was taken from the salt mines and fishing areas.

Merâkib-i bahriye âşârı: It was taken from sea vehicles.

Madenler Humsu: Humus means one fifth of the share from of spoil and goods which fall into this classification. In other words it is the one fifth share of the state from the booties. Humus which is kept in narrow borders in Sunni fikh, gets importance and institutionalization in Sheria fikh⁷⁴. According to Sheria fikh, minerals are another source of humus along with the booties. Every kind of natural source which may be useful for people are counted as humus⁷⁵.

Presents sent to the Palace: From 912 on, along with haraç and other taxes, personal presents were sent to the palace.

Spoil: Every kind of goods and articles acquired during the wars are counted as spoil. Their records are important. Because their distribution among soldiers, and soldiers' spoil perception as their share for their fighting is the case. It was necessary to keep the records and accounting of spoil

⁷⁴ H.Yunus Apaydın, "Humus" **İA**, C. 18, TDVY, İstanbul, 1998, p. 365-369.

⁷⁵ There are 7 classifications of goods which fall in Humus. These are booties, reduntants of yearly incomes, properties whose owners are unknown, sea products, properties passed to foundations, haram goods mixed with helals and finally minerals. For more information see Mustafa Öz; "Humus" (Şiada Humus), **İA**, C. 18, TDVY, İstanbul, 1998, p. 369-370

in terms of military operations. This kind of asset is not only seen in Middle East, but also in the world.

Fey: Fey, which can be described as the common name for jizya, haraç, and trade goods tax taken from non-Muslims, is different from spoil in its acquisition form. Spoil was taken through wars while fey was taken through agreements⁷⁶.

Annexation revenues: Although it was not a common and continuous revenue, it was acquired by capturing illegal acquisitions. Annexation process which started in the time of hilefa-i rashid and continued in Umayyads, became institutionalized in the time of Abbasids with the name of divanül müsadere. The reason for annexing properties of officials by caliphs was: to overcome difficulties and hard times and to meet the needs of soldiers by suspecting over acquisition of such people⁷⁷.

Along with other improvements in their reign of five hundred years, Abbasids made improvement in the field of taxing and divided the abovementioned taxes into three.

The first one of these is named as *accounting method* and defines collecting taxes in cash or crop. The second one is *mukaseme method* which means collecting a definite percentage of taxing crops. The third one is *mukataa*

⁷⁶ Aykaç, **ibid.**, p. 96.

⁷⁷ Caliph Mutasım confiscated 40.000.000 (40 million dirhem) of Fazl b. Mervân. Aykaç, **ibid.**, p. 67.

method which finds broad application in Ottomans. It means renting lands of state for a certain price to certain people. In Ottomans mukataa method was not used in this sense but for renting state institutions such as customs and salt marshes.

Accounting records found by historians include state's yearly revenues and expenditures. It was necessary to divide the possessed lands into provinces to make the income records of the state. In this respect today's Iraq was known as Sevad district or province, Basra and its north as Bataih which meant marsh. Iran was known as Persia district and Egypt as Egypt district.

Incomes of the state not only consisted of money, but also cloth, dress, sugar, rosewater, oliveoil, honey, date, bars of silver, silk, horse, mule, agricultural products, precious minerals, industrial products and cattle⁷⁸.

Apart from the cash income records, payments made with goods are recorded with their names and quantity. For example in the time of first Abbasids caliph Saffah, "four shirts, five trousers, four head and neck shawl, clothes made of silk and mohair" were recorded to his section⁷⁹. But in the following times, collected goods were started to

⁷⁸ For example 27.000.000 dirhem and 30.000 bottles rosewater and 20.000 ratıl oliveoil was collected from Persian province. Corci Zeydan; **ibid.**, p. 94

⁷⁹ Corci Zeydan, **İslam Medeniyeti Tarihi**, Volume II. Translation: Zeki Megâmiz, Üç Dal Neşriyat, İstanbul, 1966.

be recorded with their values and in financial records they were not recorded in quantities.

In the yearly income records of the state, harağ of a province was sometimes recorded as total revenue and sometimes with the name of tax. Recording under the name of harağ were taxes generally taken from distant provinces. Taxes were collected by governors who were the representatives of the state.

Currency unit was Dinar and Dirhem. 13 (15 in later times) Dirham were calculated as one Dinar.

Expenditures: Samples for the expenditures of the state are not as many as income samples. Daily expenditure records of year 279 Muslim calendar (892 AD) were found. According to these records, salaries were the chief expenditures of the state. Officials who received salary were duty chiefs, valets, internal chiefs, cavaliers, distinguished soldiers, 17 types of palace clerks (for example müezzın, astrologer, standard bearer, clown, drummer etc.), constabulary soldiers in Baghdat, mamelukes, cooks, vizier, grand clerks, divan chiefs, treasury officers, imams, tekberhans, etc. Apart from these officials, expenditures of cloth, bakery, beverage, water carriers, tailor, buttonman, smith, leatherman, paperman, basket maker, carpenter, fabrics were recorded. Also, some different military aimed expenditures can be found.

Expenditures were recorded in details and daily expenditures were calculated in groups and these expenditures were grouped into thirty groups.

25. Accounting Records in Abbasids

Accounting records of Abbasids reached to a point which was higher than previous Islam states. Before Islam, accounting records were kept in different languages. Koptish in Egypt, Persian in Iraq, Romaic (Greek) in Syria and its territories⁸⁰.

In the time of first four caliphs (Hulefay-ı Rashid) an enormous progress took place and the necessity to keep state's financial records raised. In the regions which were under the domain of Arabs, in the time of Umayyads, with the order of Haccac 700 financial expert translated accounting system into Arabic⁸¹.

An institutionalization and specialization in the field of accounting became necessary when the importance of

⁸⁰ In Egypt and Syria, Syrians made accounting a proficiency of their class. There were no accounting professionals knowing Arabic. Umayyad caliph Abdülmelik B. Mervan posited Arabic in these accounting books in 700. Irak governor Haccac asked his account official Salih b. Abdurrahman of Sistan, student of Persian account specialist Ferruh, from pehlevi to Arabic. Christian Romaic Syrian accountants were unemployed for this situation. These books were translated to Arabic in Egypt in 706, and in Khorassan in 742. Said Öztürk, *ibid.*, p. 24; İsmail Otar; **Muhasebede Siyakat Rakamları**, Lebib Yalkın Yayınları, İstanbul, 1991, p. 12-13.

⁸¹ Otar, *ibid.*, p. 12-13.

keeping records became clear⁸². The first information about the books used in the central administration are given in *Mefatihul Ulum* by Muhammed bin Ahmed el Harizmi in the Xth century. According to the information given by Nejat Göyünç, although the information given in this book relates to Samanis, it was an accepted and used book in the Islam world of that time. The books were divided into two as fiscal and military. The fiscal ones are:

Kanünü'l-harac, which used for recording the incomes of the state,

Ceridet'ül Haraç, which is used for recording the zekats taken from the proprietors in alphabetical order⁸³.

Cerüdet'ün-nafakat, which is used for recording state's central expenses made by divan-ı nafaka in alphabetical order⁸⁴.

Ceridetül-Mal, was the record book kept by divanül mal about collecting and giving out zekats⁸⁵.

Ceridet'ül Müsâderîn, was a book recorded by divan-ı müsadere. In this books, records of confiscated goods from the officials who abused their duties or gained pelf⁸⁶.

⁸² Ömer Abdullah Zaid; "Were İslamic Records Precursors To Accounting Books Based On The İtalian Method?" p. 73-90.

⁸³ Zaid, *ibid.*, p. 80.

⁸⁴ Zaid, *ibid.*, p. 81.

⁸⁵ Zaid, *ibid.*, p. 81.

⁸⁶ Zaid, *ibid.*, p. 81.

Defter'ül Yevmiye was a book in which daily expenditures were recorded. There were procedures for filling this book⁸⁷.

Defter-i Tevcihat, was for recording budget expenditures⁸⁸.

Defter-i Tahvilat, was the book for keeping revenues transferred from provinces to the centre. Central government had a separate budget for every province. This book was the ground for these budgets⁸⁹.

Avarec Şaysi was the book in which debts were kept,

Rüznamce was the book in which daily incomes and expenditures were transferred,

el-Hatmetü'l Camia was a detailed final report for yearly incomes and expenditures.

Hatme (Al-Khitmah), was used for showing monthly income and expenditure balances and totals. It might be prepared at the end of each fiscal year⁹⁰.

Te'ric, it was the cash statement in which documents related to payments were kept.

Ariza, showed the difference between actual amount and transaction amount in columns.

⁸⁷ Zaid, *ibid.*, p. 81.

⁸⁸ Zaid, *ibid.*, p. 82.

⁸⁹ Zaid, *ibid.*, p. 83.

⁹⁰ Zaid, *ibid.*, p. 83.

Berae was the book in which documents to the taxpayers were recorded. Tax bills.

El-muvâfaka ve'l-cemâa, was the public account book. They are acquittance accounts⁹¹.

el-Cerîdetü's-sevdâ', showed the bloodlines, origins, physical conditions and payments of the soldiers,

Rec'a was the account book of soldiers in the provinces,

er-Rec'atü'l-Câmia, was the general account book prepared by military accountant.

It is not possible to see all of these abovementioned books in Abbasids. But Nejat Göyünç transfers from Harizmi that some of these books were used in the time of Abbasids⁹². When the account records of Abbasids in 892 and 918 are inspected, the usage of a different account system can be seen. But the available data shows that there was a recording culture which can make these records possible⁹³. 5 lists about the incomes of Baghdat treasury in the time of Abbasids are noticed. These are

⁹¹ A. Mez, "Orta Zaman Türk İslam Dünyasında Maliye", **Ülkü**, İkinci Kanun 1937, S. 47, p. 384-385, Also see Nejat Göyünç: "Defter", **İA**, C. 9, TDVY, İstanbul, 1994, p. 88.

⁹² Nejat Göyünç, "Defter", **İA**, C. 9, TDVY, İstanbul, 1994, p. 88.

⁹³ Zeydan, **ibid.**, p. 89.

1. Documents given by İbni Haldun (808 H/ 1406 AD) in his mukaddime are based on 158-170 Muslim calendar years.

2. Kudâme bin Ca'fer⁹⁴ (H.204/M.818) (*Kitâbü-l Harâc*). Kudame's documents belong to 204-207 H years⁹⁵.

3. İbni Hurdazbih (H.300/M.913) (*el-Mesâlik ve'l-Memâlik*). This list of Hurdazbih belongs to 204-237 H years.

4. Ali b. İsa (306 H/ 918 AD) was the vizier of El-Muktedir Billah Cafer, an Abbasid caliph. The document found in Vassaf chronicle caught the attention of Yusuf von Hammer but couldn't be studied because it was written in divan literature. A.Von Kramer studied it in details⁹⁶.

5. Cehşiyârî* (331H/943 AD) (*Kitabü'l-Vüzerâ' ve'l-küttâb*). Kremer named this list as "the most reliable tax list

⁹⁴ He was a divan clerk in Abbasids State with his outstanding books on public accounting. He presented his mentioned book to Vizier Ali b. İsa (320/932), Cengiz Kallek, "Kudâme b. Câfer" **İA**, C.26, TDVY, Ank. 2002, p. 311.

⁹⁵ Kudâme bin Ca'fer, **El-Harâc**, İstanbul Köprülü Kütüphanesi no. 1076, varak 62^a-63^b This document can be seen in our work.

⁹⁶ Kremer mentions that more information about this list is given in "Halifelerin Yönetimindeki Doğunun Kültür Tarihi," C.1. p. 267. Von Kremer, **ibid.**, p. 1; Selahattin Elker; **Divan Rakamları**, TTK, Ankara, 1953, p. 20.

* Cehşiyârî (331/943), Ebu Abdillâh Muhammed b. Abdus b. Abdillâh el-Cehşiyârî is a Abbasid state official. His *Kitabü'l-Vüzerâ' ve'l-küttâb* is famous. It is accepted as the most comprehensive and oldest about the institutions of Abbasids. For more information see Mustafa Fayda, "Cehşiyârî", **İA**, C.7, TDVY, İstanbul, 1993, p. 236.

we have"⁹⁷. This list covers the year of 170 H (786 AD). There are several reasons why only five documents are used for Abbasid period. Corci Zeydan relates its reason to historians' interest in "conquests, battles and statements about the situation"⁹⁸.

The responsibility of keeping the records of yearly income and expenditures was vizier's duty, who was the highest ranking official parallel to a prime minister after the Dynasty. He was called the vizier of Muktedir. Vizier was preparing the yearly incomes and expenditures of the state under his control, these records were discussed in the divan and finally after the approval of caliph they became effective. Here divan was similar to the cabinet.

But there was not much information about the accountants who were responsible for records. Since the records were kept under vizier's responsibility, it is understood that there were different divans which dealt with recording and keeping documents under the Divan. There were accountants working for these divans. They are

⁹⁷ Cehşiyâri was an official serving Abbasid caliphs. This mentioned document, a copy of the records of the treasury, was prepared for giving information to Yahya bin Halid, minister of the time. Kremer published this document in one of his essays. A. Freiherrn Von Kremer, **Yeni Bulunan Bir Belgeye Göre Harun El Reşid'in Yönetimindeki Hükümetin Gelirler Bütçesi**, Alfred Hölder Saray Ve Üniversite Kitapçısı, Viyana 1887, p. 3.

⁹⁸ Tables prepared by Ibni Haldun, Kudâme, İbni Hurdâzbih were very uncommon. Corci Zeydan mentions that he came across with them by chance. Zeydan, **ibid.**, p. 89.

thought to be named as katip (clerk) in the time of Abbasids. Because the word “katip” appears in divan names.

According to the record samples we have, it is understood that yearly incomes were first classified as Sevad District or Persian District, then all the incomes of the state were shown under a single accounting record. Each region, district in other words, under the dominion had its yearly incomes divided among its sub regions and residential areas. Land renting incomes known as mukataa, rents from other profit bringing places and customs revenues were recorded with their types.

Administrational and political development level of Abbasids made recording the collected taxes under dominion and state expenses possible.

Records belonging to Abbasids which reached to this day are state accounting as was in other middle east states. This situation was a result of the statist economy understanding of middle east states.

Abovementioned accounting records are the primitive forms of Stairs method used by Ilkhanians 350-400 years later. Stairs method will later be used by Ottomans in the 14th century and used for state accounting with developments until the end of the 19th century.

According to this, it is understood that an accounting system emerged from the middle east was used first by an Arab state, later by Ilkhanians, a Mongol state, and finally by Ottomans, a Turkish state, respectively in Arabia, Persia and Anatolia from the 8th century until the end of 19th century for 1100 years.

It is clearly seen that influence of writing systems, first Arabic, later Persian and finally Ottoman language were effective for this development process. All three writing systems were written from right to the left, also articles were separated from each other by stretching the last or one of the letters in the middle of a word.

In these three periods, capital total was written first, then the totals which made up this total were given. Also for each record the subject of the record was written in details at the beginning.

There was the same classification logic for the details of the record. According to this logic, the subject of the record was written than the sums were given.

Records belonging to these three periods were used and developed for state accounting. Ottomans used this system in their economical institutions.

The same numbers were used in these three periods and usage ease of Arab numbers was effective in the development of the system.

The need for following yearly incomes and expenditures for these three states was another convenience.

The system rose according to the properties of Arab letters. The efficiency of Arabic letters, which enabled expressions beyond time, was effective in the development of the system. The most important factors for the raise of this system are the political, administrative and financial organization structure of the state, following the revenues by evaluating the previous year, the necessity for the Divan to follow the incomes and expenditures of the state.

There are some accounting samples of Abbasids given below. In this respect, accounting records are given in an order. First of all siyakat writing of the record is given, then its Arabic form, then its transcription, after that Turkish expression and finally it is given in unified account form which is also a valid system in our country.

250. Accounting Record Sample from Abbasid-1

The first page of the revenue table prepared by Ali bin Isa, vizier of caliph Muktedir, in 306 Muslim calendar Year (918 AD) starts with

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word⁹⁹. Incomes received from the provinces are written with siyakat numbers. The same “harf” word occurs in Risale-i Felekkiye, Saadetname and Kanun-i Saadet¹⁰⁰. Ismail Otar translated this word as "inventory".

A record sample from Abbasids is given below.

⁹⁹ A. Von Kramer, “**Einnahmebudget des Abbasiden Reiches**” adlı kitaptan naklen Corci Zeydan, **Medeniyet-i İslamiyye Tarihi**, Tercüme: Zeki Megamiz, İkdâm Matbaası, İstanbul-1329 (1913), p. 120.

¹⁰⁰ Bkz. Abdullah b. Muhammed b. Kiyâ Al-Mazenderanî, **Risale-i Felekkiye**, varak 21^b, 22^a, 22^b, 23^a; Felak Âlâ-yı Tebrizî; **Saadetnâme**, varak 35^a, 35^b, 45^b, 60^b ve diğer varaklar.

Its siyakat form;

[illegible]

<p>(19) الألف ط</p>	<p>(20) الألف ط</p>	<p>(19) الألف ط</p>
<p>(21) الألف ط</p>	<p>(22) الألف ط</p>	<p>(22) الألف ط</p>
<p>(23) الألف ط</p>	<p>(23) الألف ط</p>	<p>(23) الألف ط</p>
<p>(24) الألف ط</p>	<p>(24) الألف ط</p>	<p>(24) الألف ط</p>
<p>(25) الألف ط</p>	<p>(25) الألف ط</p>	<p>(25) الألف ط</p>
<p>(26) الألف ط</p>	<p>(26) الألف ط</p>	<p>(26) الألف ط</p>
<p>(27) الألف ط</p>	<p>(27) الألف ط</p>	<p>(27) الألف ط</p>
<p>(28) الألف ط</p>	<p>(28) الألف ط</p>	<p>(28) الألف ط</p>
<p>(29) الألف ط</p>	<p>(29) الألف ط</p>	<p>(29) الألف ط</p>
<p>(30) الألف ط</p>	<p>(30) الألف ط</p>	<p>(30) الألف ط</p>

37	38	39
<p>الحول والاضحاح الما باليمن على القدر والاضحاح الما والضمان</p>	<p>والاضحاح والاضحاح الاضحاح والاضحاح الاضحاح والاضحاح</p>	<p>الاضحاح والاضحاح الاضحاح والاضحاح الاضحاح والاضحاح</p>
<p>40</p>	<p>41</p>	<p>42</p>
<p>الاضحاح والاضحاح الاضحاح والاضحاح الاضحاح والاضحاح</p>	<p>الاضحاح والاضحاح الاضحاح والاضحاح الاضحاح والاضحاح</p>	<p>الاضحاح والاضحاح الاضحاح والاضحاح الاضحاح والاضحاح</p>
<p>43</p>	<p>44</p>	<p>45</p>
<p>الاضحاح والاضحاح الاضحاح والاضحاح الاضحاح والاضحاح</p>	<p>الاضحاح والاضحاح الاضحاح والاضحاح الاضحاح والاضحاح</p>	<p>الاضحاح والاضحاح الاضحاح والاضحاح الاضحاح والاضحاح</p>
<p>46</p>	<p>47</p>	<p>48</p>
<p>الاضحاح والاضحاح الاضحاح والاضحاح الاضحاح والاضحاح</p>	<p>الاضحاح والاضحاح الاضحاح والاضحاح الاضحاح والاضحاح</p>	<p>الاضحاح والاضحاح الاضحاح والاضحاح الاضحاح والاضحاح</p>
<p>49</p>	<p>50</p>	<p>51</p>

Its translation with Arabic letters;

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English Translation;

Letter

Sevâd region and several provinces mentioned below

1 Revenues from Sevâd and its provinces, together with the alms from West region in Basira and revenues from marine vessels and other articles in Basira 1.547.734 dînar	2 Bâzûrya and Kelvâzi and Nehreyn 166.283 dirhem	3 Anbar and Katrabbel and Südd 198.313 dînar
4 Nehrüseyr , Rûmekan , İgaru Yaktîn , Câzer and Medînetülâtîka 75.576 dînar	5 Kûsi and Nehru Derkît [Dervasat] 25.000 dînar	6 Zâb-ı A'lâ (Yukarı Zab) and Nehrü Keştâseb 9.526 dînar
7 Fellûce-i Ulyâ (Upper Fellûce) and Erhâ 16.736 dînar	8 Fellûce-i Süflâ (Aşağı Fellûce) , Nehreyn and Aynüttemr 13.585 dînar	9 Seyb-i A'lâ (Yukarı Seyb) , Sûra , Babel , Hatarniye and Bârûsema-i A'lâ (Upper Bârûsemâ) 140.259 dînar
10 Nehrûlmülk , Mûrcâ , Nehru Cûber , Esâsan and Malikiyât 38.350 dînar	11 Bârûsemâ-i Esfel (Lower Bârûsemâ) 46.336 dînar	12 Kûfe towns and cellars 110.154 dînar
13 Almhouses in Serre Men Ray 33.350 dînar	14 Nehrü Bûk and Deyr-i Esfel (Lower Deyr) 20,590 dînar	15 Bezer Cesâbur 24.300 dînar
16 Râzanân 30.035 dînar	17 Rostekbâd 13.666 dînar	18 Nehrevân-ı A'lâ and Semetnây 46.480 dînar

19 Nehrevân-ı Evsat (Central Nehrevân) 40.327 dînar	20 Nehrevan-ı Esfel (Lower Nehrevân) 60.532 dînar	21 Sulh and Menâzil 159.89 dînar
22 Bâdrâyâ and Bâkesâya 42.499 dînar	23 Vâsıt. The remaining after unavoidable cost and revenues from properties of the Sultan and newly established farms 310.720 dînar	24 Basra and Dicle provinces 121.095 dînar
25 Revenues from marine vessels in Basra 22.575 dînar	26 Money gathered from İltizâms and irrigation revenues from rivers 42.750 dînar	27 Irrigation and tax revenues from Behit 80.250 dînar
28 Sheep markets in Bağdat, Serre Men Ray, Vâsıt, Basra and Kufe 16.975 dînar	29 Mints in Bağdat, Serre Men Ray, Vâsıt, Basra ve Kufe 60.370 dînar	30 Jizyah revenue from Bağdat 16.000 dînar
31 Money paid to the Caliphate from the revenues of property taxes, forests and mukata'a (land rents) 13.874 dînar	32 Ahvaz towns. İltizams of İbrahim bin Abdullah and others 1.260.922 dînar	33 Revenues from Fâris region and Mûnis Hâdim and other estate owners 1.634.520 dînar
34 Revenues from estates of high ranked officials in this region and taxes from marine vessels 258.000 dînar	35 Revenues from estates of high ranked officials in Kirman. (Grassland taxes, properties of villages in deserts and amount allocated by Mûnis Hâdim from his jewellery and vaults are not included to this account) 364.380 dînar	36 Revenues from Umman mukata. (Presents given to the Caliphate are not included) 80.000 dînar

37 Tributes from Eastern (east of Euphrates) states and revenues born from the agreements with the towns in this region as emanet (deposit) and iltizam taxes. 1.570.525 dirhemr	38 Tributes from Rey and Demavend, tithe and ispenche revenues (Amounts collected by İbn Dâvudan and Ahmed bin Ali are not included) 465.078 dînar	39 The Sultan's farms there 122.644 dînar
40 Kazvin , Zencan and Ebher Tithe Farms (Belonging to the Sultan) 115.710 dînar 58.290	41 Kum Tithe Farms (Belonging to the Sultan) 197.229 dînar 80.229	42 İsfahan Tithe Tithes from the reagreements and Kurds and revenues from the estates of the Sultan 410.178 dînar <u>Farms of the Sultan</u> 189.334 dînar
43 Mâhu'l-Basra and İgarin Tithe Farms (Belonging to the Sultan) 185.636dinar 267.520	44 Hemedan Tithe Farms 150.480 dînar (Belonging to the Sultan) 55.789	45 Mâsebezân Tithe Farms 57.746 (Belonging to the Sultan) 16.750 dînar
46 Save and mints there 17.625 dînar	47 Mâhul'l-Kûfe. Tithe revenue. (Previous farms, farms taken again and lands given for living are not included) 105.678 dînar	48 The Sultan's farms there 89.500 dînar
49 Hulvan. Tithe revenues and revenues from the Sultan's farms there 30.015 dînar	50 Azerbaijan and Armenia revenues. (In accordance to the amounts decided) 226.370 dînar	

251. Accounting Record Sample from Abbasids-2

Its form in siyakat writing;

<p>الحمد لله الذي جعل الحساب من العلوم النافعة والاعمال الصالحة التي لا ينفك عنها العبد المذنب والفرحان في كل حال من احواله وسوء في ماله من احواله وسوء في ماله من احواله وسوء في ماله من احواله على ارضه من كل حال من احواله وسوء في ماله من احواله وسوء في ماله من احواله وسوء في ماله من احواله</p>		
<p>اسم المالك المذنب في الحساب</p>		
<p>١</p>	<p>٢</p>	<p>٣</p>
<p>والله اعلم بما في هذا الحساب من احواله وسوء في ماله من احواله وسوء في ماله من احواله وسوء في ماله من احواله</p>	<p>والله اعلم بما في هذا الحساب من احواله وسوء في ماله من احواله وسوء في ماله من احواله وسوء في ماله من احواله</p>	<p>والله اعلم بما في هذا الحساب من احواله وسوء في ماله من احواله وسوء في ماله من احواله وسوء في ماله من احواله</p>
<p>٤</p>	<p>٥</p>	<p>٦</p>
<p>والله اعلم بما في هذا الحساب من احواله وسوء في ماله من احواله وسوء في ماله من احواله وسوء في ماله من احواله</p>	<p>والله اعلم بما في هذا الحساب من احواله وسوء في ماله من احواله وسوء في ماله من احواله وسوء في ماله من احواله</p>	<p>والله اعلم بما في هذا الحساب من احواله وسوء في ماله من احواله وسوء في ماله من احواله وسوء في ماله من احواله</p>
<p>٧</p>	<p>٨</p>	<p>٩</p>
<p>والله اعلم بما في هذا الحساب من احواله وسوء في ماله من احواله وسوء في ماله من احواله وسوء في ماله من احواله</p>	<p>والله اعلم بما في هذا الحساب من احواله وسوء في ماله من احواله وسوء في ماله من احواله وسوء في ماله من احواله</p>	<p>والله اعلم بما في هذا الحساب من احواله وسوء في ماله من احواله وسوء في ماله من احواله وسوء في ماله من احواله</p>
<p>١٠</p>	<p>١١</p>	<p>١٢</p>
<p>والله اعلم بما في هذا الحساب من احواله وسوء في ماله من احواله وسوء في ماله من احواله وسوء في ماله من احواله</p>	<p>والله اعلم بما في هذا الحساب من احواله وسوء في ماله من احواله وسوء في ماله من احواله وسوء في ماله من احواله</p>	<p>والله اعلم بما في هذا الحساب من احواله وسوء في ماله من احواله وسوء في ماله من احواله وسوء في ماله من احواله</p>
<p>١٣</p>	<p>١٤</p>	<p>١٥</p>
<p>والله اعلم بما في هذا الحساب من احواله وسوء في ماله من احواله وسوء في ماله من احواله وسوء في ماله من احواله</p>	<p>والله اعلم بما في هذا الحساب من احواله وسوء في ماله من احواله وسوء في ماله من احواله وسوء في ماله من احواله</p>	<p>والله اعلم بما في هذا الحساب من احواله وسوء في ماله من احواله وسوء في ماله من احواله وسوء في ماله من احواله</p>

Its translation with Arabic letters;

3	2	1

6	5	4
9	8	7
		[]
12	11	10

15	14	13

16

17

20	19	18
[]		
23	22	21

25	24

English Translation;

Letter _____

Taxes from public farms, tithes from provinces and taxes of military camps (Mukataas and several capture revenues after subtracting from tithes taken by governors in accordance to rules and special laws and taxes from the citizens of Cyprus are not included in this accounting) Provinces in this region and their revenues are given below:

Total revenues of western region and its military camps 4.746.492 dînar

Detailed explanation

1 Egypt and Alexandria. After subtracting previous taxes 290.773 dînar Revenue from seizure of properties of Mazerâis, revenues from markets, revenues from exports Several capture revenues 1.080.000 dînar	2 Phalestine military camp, after subtracting taxes Goods (cash) 80.750 dînar 230.647 dînar	3 Jordan military camp, after subtracting taxes Goods (cash) 40.460 dînar 102.062 dînar
4 Dîmaşk military camp, after subtracting taxes. Goods (cash) 113.057 dînar 315.300 dînar	5 Humus military camp, after subtracting taxes. Goods (cash) 1.000.460 dînar 115.114 dînar	6 Kînnesnin and Avâsım military camps, after subtracting taxes. Goods (cash) 133.097 dînar 352.570 dînar
7 Deluk and Ra' bân [Ra'yân] 15.750 dînar	8 Sugûr-ı Şam. Cash taken from Katip Ahmed bin Hüseyin by agreement 52.985 dînar	9 Şamşat, Hisn-ı Mansur and Kîsom, After the reductions Mal (nakid) 5.397 dînar
10 Sümeysat and Malatya, after subtracting taxes. Goods (cash) 14.501 dînar 34.120 dînar	11 Amid. Expect Mukata'a and its taxes. Goods (cash) 5.478 dînar 82.422 dînar	12 Erzen and Meyyafârikîn, after subtracting taxes. Goods (cash) 56.750 dînar 82.422 dînar

13 Diyaru Mudar (Mudar Region) Goods (cash) 257.225	14 Diyâru Rebî‘a .(Rebî‘a Region) , after subtracting taxes. Goods (cash) 22.897 304.093 dînar	15 Musul , Mardin ,Behzerâ ve Resâtiku’l-Cebeliyye after subtracting taxes. Goods (cash) 17.750 492.430 dînar
	16 Tarîku’l-Furat 96.584 dînar 17 Total_____ [4.659.341] Revenues of the properties of the Sultan, foundations and other properties	

<p>18 Revenues gained from the farms after the iltizam of Vâsıt</p> <p>289.036 dînar</p>	<p>19 Properties belonging to the Sultan. Properties in Vâsıt are not included. Because these are added to the public properties and mixed with them.</p> <p>İber Ahvâr (coast taxes) (marsh revenues) 8.240 dînar 5.262 dînar</p> <p>west east 58.450 dînar 62.200 dînar</p> <p>east west 72.666 dînar 104.700 dînar</p>	<p>20 Hît and its branches, Şeker villages are not included.</p> <p>İber Ahvâr (coast taxes) (marsh revenues) 8.240 dînar 5.262 dînar</p> <p>west east 58.450 dînar 62.200 dînar</p>
<p>21 Farms belonging to Abbâsîd dynasty.. Farms except Vâsıt towns</p> <p>144.760 dînar</p> <p>İber Ahvâr (coast taxes) (Marsh revenues) 14.732 dînar 14.246 dînar east west 30.672 dînar 75.116 dînar</p>	<p>22 Foundations of Mescids. The ones in Vâsıt are not included</p> <p>east west 22.869 dînar 22.760 dînar</p>	<p>23 Euphrates farms 617.126</p> <p>İber Ahvâr (coast taxes) (Marsh revenues) 170,326 dînar 129.724 dînar</p> <p>Fâris east 97.336 dînar 95.278 dînar west 114.225 dînar</p>
<p>24 Revenues of several farms of Three hundred three (AD 918-919)</p> <p>100.318 dînar</p>	<p>25 Vaults and jewellery revenues. Main properties and the Money collected by governors and the amount given by Mûnis Hadîm in Faris region and iltizam of Vâsıt.</p> <p>76.980 dînar</p>	

3. ACCOUNTING PRACTICES IN ILKHANIANS

30. General Information

Ilkhanians State (1256-1353) was established by Mongol dynasty settled in Iran¹⁰¹. 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 death¹⁰². The rulers at first used "Ilkhan" word to stress their eastern origin and to show their devotion to Great Mongol Khan in central Asia. After the approval of Islam, which falls at the end of XIII. century, they started to use "Han" word¹⁰³. Ilkhanians are accepted as a Persian state which was established in the lands of Sassanid Empire and covered Transjordan. The reason for this based on their assimilation by the Persian culture. Hūlagu, an Ilkhanian leader, married with a Christian woman to gain support from the Christians. This resulted in good relations with the Christian west. Later on, Hūlagu's son **Abaka** (1265-1282) took his father's place¹⁰⁴.

¹⁰¹ Oktay Güvemli, **Muhasebe Tarihi-I**, 2. Baskı, İstanbul: Süryay Sürekli Yayınlar A.Ş., İstanbul Yeminli Mali Müşavirler Odası Yayını, Nisan 2000, p. 212.

¹⁰² **Grolier International Americana Ansiklopedisi**, İstanbul: Grolier Incorporated-Medya Holding A.Ş. Yayınları, Cilt 7, p. 343.

¹⁰³ Güvemli, **ibid.**, p. 212.

¹⁰⁴ Berthold Spuler, **"İlhanlılar"**, İA, C. 5 MEB, Eskişehir, 1997, p. 967.

Ilkhanian Rulers

Hülegü (1256-1265), Abaka (1265-1282), Ahmad Tegüder (1282-1284), Argun (1284-1291), Gaykhatu (1291-1295), Baydu (1295), Mahmud Gazan (1295-1304), Muhammed Khodabandeh (Olcayto) (1304-1316), Abu Sa'id Bahadır (1316-1335), Arpa Ke'ün (1335-1336)¹⁰⁵

31. Siyakat Writing System in Ilkhanians

The need to communicate rose when the people started to live together and their intelligences grow. Naturally, at first they tried to cover this need by hand, finger signs and strange voices. Later languages started to develop in different regions. This language era is called verbal communication era. History is started with the expressive era when the mankind wanted to transfer his knowledge, capability and even music information to relatives and distant people. It is known that this era reaches 6000-7000 years ago from the present. It is a known fact that mankind wanted to transfer his knowledge on several subjects by making pictures on stones, clay, leather, woods or papyrus and these are accepted as the first writing samples¹⁰⁶.

The first writing system developed in Egypt is “hieroglyph”. This writing was inscribed on monument

¹⁰⁵ Wikipedia, The Free Encyclopedia, <http://en.wikipedia.org/wiki/Ilkhanate>, retrieved on 17. 04. 2007

¹⁰⁶ H. Sabahattin Payzın, **Tarihte Dil, Yazı, Bilim ve Toplum**, İzmir: Doğruluk Matbaacılık, 1992, p. 1.

(either to right or left). But for its impracticality, another type of writing, “hierotics” which was practical for writing on leather or papyrus developed. In Southern Arabia “Himyric” was developed and was transferred to India. It is also known that Sumerians in the Mesopotamia were the first to develop a writing system called cuneiform. In the same region, “Aramaic” developed from this writing (which will turn into Syrian later). Phoenicians developed Hieratic writing into ABC. Israelites influenced from this writing system and developed “Hebraic” which was peculiar to them. In the same period, a syllable based writing system developed in China. Japanese writing were also products it. It is understood that Brahman writing in India was developed from the Himyric system in South Arabia. Westerners mention that their Phoenician originated writing systems developed from Egyptian hieroglyphs and its derivative hierotics¹⁰⁷.

It is important for our subject to understand the history of Siyakat writing.

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. It was Taci-zade Cafer Çelebi of Amasya who translated

¹⁰⁷ Payzın, **ibid.**, p. 2-3.







regular record books into siyakat in 910s. Seljuks had the Siyakat but they used it in a different form. It was transferred from Seljuks to Ottomans in a different form. But Hüsam and Cafer Çelebi had an important role in reforming and correction of it¹⁰⁸.

The real name of siyakat numbers was Erkam-1 Divaniye but since they were used with siyakat writing, they were named as siyakat numbers. Their usage with Persian signed procedure records show that they were transferred to Anatolia from Persia. Precise invasion and the foundation of Seljukian State were the results of the conquest of Anatolia with Malazgirt victory in the XI.th century and it is also accepted as the entrance date of Divan numbers into Anatolia¹⁰⁹.

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

¹⁰⁸ Dündar Günday, **Arşiv Belgelerinde Siyakat Yazısı Özellikleri ve Divan Rakamları**, Ankara: TTK Kurumu Yayınları VII. Dizi, number: 57^a, 1989, p. 1.

¹⁰⁹ Günday, **ibid.**, p. 1.

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 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 style¹¹⁰.

Siyakat is derivated from Arabic words “siyak” and “savk”. Savk means herding, leading, walking, following animals. 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”¹¹¹.

Numbers also occupy an important place in Siyakat. The usage of Roman letters as numbers and presence of no such number as zero (0) was creating difficulty and record

¹¹⁰ Günday, **ibid.**, p. 2.

¹¹¹ İsmail Otar, **Muhasebede Siyakat Rakamları**, İstanbul: Lebib Yalkın Yayınları ve Basım İşleri A.Ş., 1991, p. 13-14.

lines were covering a vast amount of space. But in Siyakat, the numbers were covering little space and it was possible to write all numbers. Table 1 below shows the representations of Roman numbers¹¹².

Table-1. Roman Numbers and Sample Representations

1	I	10	X	500	D
2	II	19	XIX	600	DC
3	III	20	XX	1.000	M
4	IV	40	XL	4.000	M \overline{V}
5	V	50	L	5.000	\overline{V}
6	VI	60	LX	10.000	\overline{X}
7	VII	90	XC	20.000	\overline{XX}
8	VIII	100	C	100.000	\overline{C}
9	IX	400	CD	1.000.000	\overline{M}

In our time these numbers are only used in monumental and historic works. With these letter-numbers, numbers such as 99 and 1990 become “99 = XCIX” and “1990 = MCMXC”.

We think that it will be beneficial if we look at the number structures used in the history before continuing with the numbers used in Risale-i Felekkiye. The below given table shows the representations of numbers in old cultures¹¹³.

¹¹² Otar, **ibid.**, p.7.

¹¹³ Otar, **ibid.**, p. 9.

Table-2. Number representations from some cultures

1	2	3	4	5	6	7	8	9	10
一	二	三	四	五	六	七	八	九	十

The first line in Table-2 shows the numbers used in Egypt, second line Sumer, third line Hittites, fourth line China and Japan and fifth line Maya.

Representations of numbers in Risale-i Felekkiye (Kitab-üs Siyakat) are given in Table-3¹¹⁴.

¹¹⁴ Otar, **ibid.**, p. 11.

Table-3. Representations of numbers in Risale-i Felekkiye

9	8	7	6	5	4	3	2	1
٩	٨	٧	٦	٥	٤	٣	٢	١

Zero is shown both as a ring (o) and as a dot (·).

The below given Table-4 shows the representations of tens, hundreds and thousands and some sample numbers from Risale-i Felekkiye¹¹⁵. This topic will be dealt in details in the following sections, so only a representation is given here.

Table-4. Samples from Risale-i Felekkiye

10	١٥	100	١٠٠	1000	١٠٠٠	1111	١١١١
20	٢٥	200	٢٠٠	2000	٢٠٠٠	2220	٢٢٢٥
30	٣٥	300	٣٠٠	3000	٣٠٠٠	3545	٣٥٣٥
40	٤٥	400	٤٠٠	4000	٤٠٠٠	4321	٤٣٢١
50	٥٥	500	٥٠٠	5000	٥٠٠٠	5210	٥٢١٥
60	٦٥	600	٦٠٠	6000	٦٠٠٠	6543	٦٥٤٣
70	٧٥	700	٧٠٠	7000	٧٠٠٠	7654	٧٦٥٤
80	٨٥	800	٨٠٠	8000	٨٠٠٠	8765	٨٧٦٥
90	٩٥	900	٩٠٠	9000	٩٠٠٠	9678	٩٦٧٨

It can be seen from Table 4 that both a ring (o) and a dot (·) were used for zero.

¹¹⁵ Otari, *ibid.*, p. 12.

32. Rules and Signs in Accounting books of Ilkhanians

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


1. 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 general ledgers are used for the same purpose.

2. 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 general ledgers are used for the same purpose.

3. 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 (٧two)or (vallah) would be written. Today (√) sign is used for these.

4. Terkin

It is used for book entries which prove to be incorrect and where scratching is undesired. In such situations a (بن) sign would be marked. This sign is spelling of the last two letters of Arabic word (ترقين) 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.

5. 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, digit 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).

6. Toplamca (Te'riç)

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

“200 pieces, 156, 25, 35, 1000, 2000, 300, 46, 75, 360, 950, 144, 227, 594

**Yekūn
6112**

7. Sheet (Varak)

Varak is composed of a single sheet. Each face is divided into two. One of these divisions is called “dıl”. Bookkeeping starts from the right dıl. If there were detailed related to both dıls it was written to the half of left dıl. If the explanation was about left dıl, it was written in comparison to the other one.

8. 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.

9. 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. It will be seen in “minha=from that” and “minzalike=from this” samples in

the following samples. If “minha” and “minzalike” were to be used during recording and if they could not be drawn accordingly, then “harf” and “def’a” were used. If there were details and explanations after harf, then def’a was used. These will be seen in the following samples.

10. Filling (Haşv) and Ascertaining-Clarification (Bariz)

Lexically, “Haşv” means filling and “bariz” means ascertaining, being clear and evident.

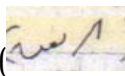

In the terminology of accountants, “haşv” is made up of only perceptions, explanations of writing. While recording this, the accountant depends on the realities and the record must be understood at one sight; the writer must have an aim and the record must have a relation with the implied thing.

“Haşv” cannot be written any part of the paper except a quarter of the paper. Its writing starts 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 left hand side of the paper, the record is left as it is.

“Bariz” shows the amount mentioned in reality. Its place on the paper is the two lines near the left dıl.

“Haşv” is made of two parts. If the writing stays in “haşv” part, it is called “haşv-ı mutlak”, if it exceeds to “bâriz” then it is called “haşv-ı bariz”.

Sometimes it is necessary to make a reduction from “bâriz” (bariz number). In this case “haşv” number is called “mevzu=presented” and “minhâ=subtract from that” or “ba‘de=later” words are written. If “Minhâ” is written then “haşv” is represented as “remaining after that=(باقی بعده)”

bâkî ba‘dehû lafzı () and if “at the end=(بعده) ba‘de” is written “remaining=(باقی) bâkî” lafzı () is shown.

“Bâriz” shows numbers, totals in its place at the left hand side of the paper. Details are written. If there is going to be an explanation, opening or subtraction part, in the first one “subtract from that=(منها) minhâ” and in the second “later=(بعد) ba‘de” is written for “minhâ”.

In every revenue and expenditure, title of the account “sadrü'l-hesâb” and other abovementioned points are applied without any repetition.

33. Political Structure of Ilkhanians

Hülagu’s son who took his place was in fact a Buddhist. He brought stability and became the real organizer of the state. He also worked for spreading Buddhism and helped

constructing temples. After his death, his brother **Ahmed**, who accepted Muslim, took the leadership. He faced with a harsh opposition and dethroned by Abaka's son and his own nephew **Argun**. Argun devoted himself to Buddhism. Since he had no opinion of the economical power of the state, he didn't interfere with the working of his religiously devoted Jewish vizier **Sa'd Al-Devle**. Vizier Sa'd Al-Devle assigned his relatives as governors and charged excessive taxes from the citizens. The public reacted against these heavy taxes and revolted. After Argun's death in 1291, **Geyhatu** took his place. Geyhatu had to issue banknotes since the state was in a financial crisis. This was a sign of an important disaster. This new banknote system was going to be the reason for the collapse of minor Asian trade. He couldn't stop being dethroned whatever he did¹¹⁶. **Han Baydu** took his place. Financial life started to corrupt in Baydu Han's reign who was interested in Buddhism. Great clashes between Islam and Buddhism were seen in his time in Asia Minor¹¹⁷. Banditry activities started in direct relation to the worsening economic life. Postal service "yam" entered into a corruption period. Agricultural life broke down and as a result lands became deserted. Inflation increased. A situation of public silence occurred. Golden Horde and Mamluk States took advantage of it and

¹¹⁶ Berthold Spuler, "İlhanlılar", **İA**, C. 5 MEB, Esk. 1997, p. 967.

¹¹⁷ Ahmet Zeki Velidi Togan, **Umumi Türk Tarihine Giriş**, 2. Baskı, İstanbul, 1970, p. 229.

attacked. **Gazan Han** (1295-1304) ascended the throne at the age of twenty four in 1295¹¹⁸. He had "kaanül azam" expression erased from the coins and showed that he was not connected with the khans in "hanbalıĝ"¹¹⁹. First he chose to establish security and order. With his viziers Rashid al din Fazl Allah ve Ali Şah, he started revolutions in the fields of administration, finance, trade and social life. He accepted Sunni sect of Islam¹²⁰. He had good relations with Shiites¹²¹. Before Gazan Han's death, the state reached a peak point. After his death in 1304, his brother Olcaytu took his place. **Olcaytu** was famous for changing religions and sects. While he was a prince, he first chose Buddhism then Christianity, in 1289 he chose Nesturi religion and later Muslim. While he was a Hanefi sectarian, in 1307 he chose Şafî and later Shiite sect¹²². Against Sunni Muslims who constituted the largest population Olcaytu (1304-1316) took frightening and intimidation measures. After his death in 1316, **Ebu Said Bahadır Han**, a ruler whose name carried the name of Islam, (1316-1335) took his place. Ebu Said chose Sunni sect. The relations between Sunni and Shiite sects turned into a chaos. He died during a campaign in Caucasia in

¹¹⁸ Berthold Spuler, "İlhanlılar", **İA**, C. 5 MEB, Eskişehir, 1997, p. 967.

¹¹⁹ Ahmet Hilmi, Ziya Nur, **İslam Tarihi**, Ötüken Yayınları, p. 499.

¹²⁰ Berthold Spuler, "İlhanlılar", **İA**, C. 5 MEB, Eskişehir, 1997, p. 967.

¹²¹ Berthold Spuler, **İran Moğolları**, Translation: Cemal Köprülü, TTK, Ankara, 1957, p. 266.

¹²² Yılmaz Öztuna, "İlhanlılar" **Türk Ansiklopedisi**, C. XVI, MEB, Ankara, 1983, p. 78.

1335. Although many princes of the dynasty ascended to the throne with the “khan” title, Mongol dynasty was physically finished¹²³.

Ilkhanians state was a short lived state with a lifespan of nearly a century. But they influenced Ottomans with their accounting systems. Ottomans took **Stairs System** accounting record system from Ilkhanians. Proof of this assertion will be presented in the following sections of the study.

Ilkhanians state has a special importance for the history of accounting in Turkish states. Four main teaching books of accounting¹²⁴ were written in the time of Ilkhanians. For this reason, it is necessary to study Ilkhanians State. In the following sections of the study, contents of these four teaching books will be given. Another important contribution of Ilkhanians state to Turkish history is the writing system used in these teaching books. Siyakat writing system is used in these books. This writing style was used by Ottomans for accounting purposes and coding important messages for long years.

¹²³ Spuler, **ibid.**, p. 967.

¹²⁴ These four teaching books are Saadetnâme, Kanunu Saadet, Camiül-Hesab and Risale-i Felekkiye (Kitab-us Siyakât).

34. Governmental System in Ilkhanians

Administrational, financial, military and judicial structure of Ilkhanians state is based on Turkish state system developed in Turkestan. Uygur and Harizm Turk advisors to Mongols in the time of Genghis Khan were effective in acceptance of this state system by Mongols¹²⁵. Ilkhanians had Divan-ı Büzürg-i or Divani Ilkhani. It was assembled under the chairmanship of the vizier who was also known as sahibi divanı büzürg or sahibi Ilkhani divani¹²⁶. There were no exact borders between the responsibilities of the vizier and the sovereign. The vizier, who also had the title of sahibi divan, was both the head of civil administration and financial affairs¹²⁷. Divan was made up of:

1. Naibi vezaret
2. Defterdarı memalik (müstevfi-i memalik)
3. Müşrif-i memalik
4. Nazır-ı memalik
5. Uluğ bitikçi-i memalik
6. Münşi-i divan-ı büzürg¹²⁸.

Naibi vezaret was the assistant of the vizier. He was responsible for summarizing the subjects in the divan and presenting to the vizier. His duty was to examine books

¹²⁵ Abdülkadir Yuvalı, "İhanlılar" **İA**, C. 22, TDVY, İstanbul, 2000, p. 104.

¹²⁶ Taneri, **ibid.**, p. 385.

¹²⁷ Yuvalı, **ibid.**, p. 104.

¹²⁸ Taneri, **ibid.**, p. 385.

such as divan, düstur and ruznamçe and check incomes and expenditures and give his opinions to the vizier¹²⁹.

Defterdarı memalik –who was given to the order of müstevfi- was inspecting incomes and expenditures of İlkhan provinces and checked applications concerning taxes. He was to listen the complaints about taxes and present books about the province subject to complaints. Defterhane (registry) was under his command. By supplying necessary equipment and staff for the registry, he had to create a registry tent. This tent with its equipment was transferred during the emperor's journeys with camels. Apart from these, there were clerks who were responsible for bookkeeping. Müstevfis had to know siyakat writing. Books kept by the divan can be listed as below¹³⁰:

1. Defter-i cami
2. Defter-i mukarrer
3. Defter-i avarice
4. Defter-i harac-ı mukarrer-i divan
5. Defter-i kanun
6. Defter-i tevcihat
7. Defter-i ruznamçe

These seven books were recorded in siyakat. The person who kept the money in the state treasury was called Sahibi cem. Müstevfis collected revenues from provinces via

¹²⁹ Taneri, *ibid.*, p. 385.

¹³⁰ Taneri, *ibid.*, p. 385.

Serşümar, Haneşümar, Bağşümar and Kobçur who were tax collecting officials¹³¹. They didn't make concessions about taxes. Political organizations under the administration of Ilkhanians were merely robbed as Abdülkadir Yuvalı states¹³².

Müşrif-i memalik of Ilkhanians can be transferred as public inspectors. He had to control and inspect divan affairs. He was careful not to give a room for abuse. Assignments were made with the opinions of müşrif-i memalik¹³³.

Nazır-ı memalik was organizing the affairs of divanı büzürg. He was responsible for paying the salaries of ameers, commanders, inaks and clerks of divan. All the divan documents and procedures had to carry his sign¹³⁴.

Uluğ Bitikçi-i Memalik was the head of Divanı Kebiri İlhani Kalemi. He was responsible for having the orders and decisions written. Following the financial affairs of the divan, inspecting and keeping income and expenditure books of divan was the responsibility of Uluğ Bitikçi-i Memalik. He also assigned the bitikçis in provinces himself¹³⁵. Official papers always had the expression "with

¹³¹ Taneri, **ibid.**, p. 385.

¹³² Yuvalı, **ibid.**, p. 104.

¹³³ Taneri, **ibid.**, p. 385.

¹³⁴ Taneri, **ibid.**, p. 385.

¹³⁵ Taneri, **ibid.**, p. 385.

the power of Almighty God” on them. But after Ilkhanians entrance to Islam, documents carried besmele¹³⁶.

Orders and fermans passed from Divanı Ilkhani had to be written the local language of the state or country it was sent. It was a law. Documents sent to Iraq had to be written in Arabic, Persian for the documents sent to Persia and Turkish for Anatolia, Mongolian for Mongol country. But the writing which became a style and written behind divan documents, was even written with Mongol letters behind Arabic and Persian documents¹³⁷. The people who wrote these were called “bitikçi and bahşı”. In Ilkhanians divan, there were several officials who knew several writings and languages coming from different religions and sects called bahşıyan and bitikçıyan-ı divan. They had to be very reliable. Their best served Ilkhanian rulers¹³⁸.

The rulers of Ilkhanians were called “Ka'an”¹³⁹. Gazan Mahmud (5 November 1271 – 11 May 1304) was the most prominent Ilkhanian ruler who was known as Gazan Khan¹⁴⁰. Information about his period will be given in details in other sections. Here we will try to understand governmental structure of Ilkhanians.

¹³⁶ Yuvalı, *ibid.*, p. 104.

¹³⁷ Ahmet Zeki Velidi Togan, **Umumi Türk Tarihine Giriş**, 2. Baskı, İstanbul, 1970, p. 272.

¹³⁸ Taneri, *ibid.*, p. 385.

¹³⁹ Bertold Spuler, **İran Moğolları**, Translation: Cemal Köprülü, 2. Baskı, Ankara: Türk Tarih Kurumu Basımevi, 1987, p. 294-295.

¹⁴⁰ For more information see Ana Britannica Genel Kültür Ansiklopedisi, Chicago: Encyclopaedia Britannica Inc., 1994, Volume 13, p. 164.

First Vizier: He was known as Na'eb. He was the deputy of the ruler. It was usual for Ilkhanians to have a civilian in the highest rank of the state. First vizier of Na'eb had responsibilities such as assigning¹⁴¹ and appointing clerks, approving appointments and mainly following financial affairs. First vizier had also the title of financial deputy. First vizier and other clerks responsible for financial affairs were known as “Şahabe Divan”¹⁴².

State Offices: There was a head judge (kadi) responsible for classifying codes and at the same time he was the head of the office. There were some officials and clerks under him who were responsible for treasurership, jewellery, estimating price for clothing and furs and accompanying publishing houses. Offices were divided into branches according to the language used; Mongol, Persia, Uighur, Northern China, Tibet and Tankut. There were several dictionaries for these branches to consult. Many documents from the era show that there was an official appeal style and the documents were written with this style¹⁴³.

¹⁴¹ Nasb: To choose a duty and assign. For more information see Mustafa Nihat Özön, **Osmanlıca Türkçe Sözlük**, 8. press, İstanbul: İnkılâp Kitabevi, Ocak 1989, p. 652.

¹⁴² Spuler, *ibid.*, p. 308.

¹⁴³ Spuler, *ibid.*, p. 315.

Figure – 1. Organizational Scheme of Ilkhanians State
Offices related with Codes.

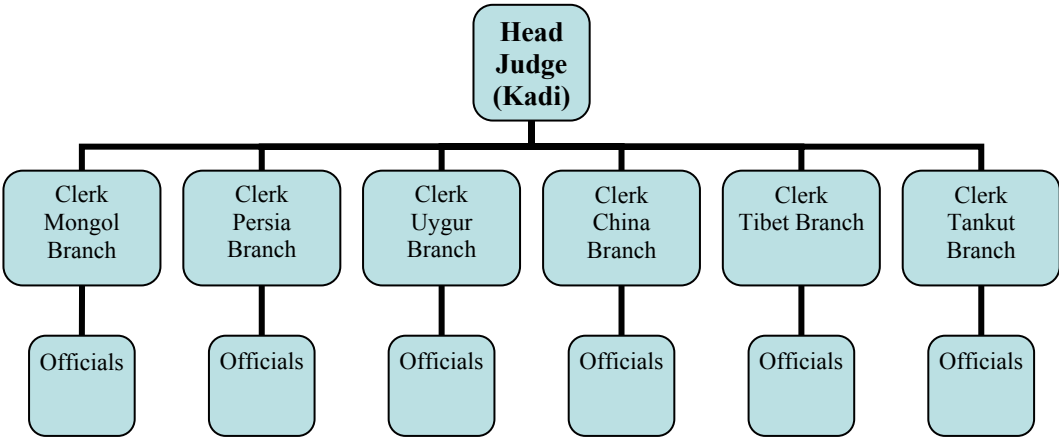


Figure – 1 shows how a structure does the Ilkhanians state has.

We also see that Ilkhanians used “State Seals” for official affairs. State seals made of different colors were used for different occasions. But it can be said that they were the same in shape. These state seals were longitudinal and square sided. Blue colored state seal was used for affairs which were not certain. For ordinary state affairs red colored state seal was used. Green colored state seal was used for postal affairs. Controlled documents were carrying

black colored state seals. Apart from these seals there was also a seal with Chinese inscription which was used for official documents sent to foreign rulers¹⁴⁴.

Finance Vizier: Incomes and expenditures of the state were controlled by the first vizier. But these two posts were separated from each other at several times. Responsibilities of the Sahib-i Divan, who symbolized state offices and finance, were¹⁴⁵:

- Administering the state and finance,
- Raising income of the treasury,
- Feeding Hazine-i hassa,
- Organizing official affairs,
- Management of the postal system,
- Organizing Nafia¹⁴⁶ affairs,
- Issuing money,
- Meeting and managing the needs of the treasury,
- Keeping general accounts,
- Inspecting tax abuses,
- Inspecting complaints about the abuses in campaigns or annexations.

¹⁴⁴ Spuler, **ibid.**,p. 320.

¹⁴⁵ Spuler, **ibid.**,p. 322.

¹⁴⁶ Nafia: Public works, construction.

35. Economic Structure of Ilkhanians

Commercial life of Ilkhanians was very developed. Concordantly, communication and transportation between Near east, Far east and Europe became very easy.

Many opportunities arouse with ways of communication never possible before¹⁴⁷. Italian tradesmen established colonies in Tebriz¹⁴⁸. Genoese tradesmen had a trade consulate in Sivas from 1276 on. They opened another trade consulate in Tebriz in 1304. Mongols' attitudes and behaviors towards other several religions, Christians and Jews boosted trade with Europeans. Special envoys sent to Sicily, France and England in 1295 was very effective in this rise¹⁴⁹. Tebriz took its place among the greatest cities of time by becoming a connection point of Europeans and Far Easterners. A question may rise asking why a city as Tebriz, which was situated between the crossroads of east-west and north-south directions and was on the trade routes, became famous. At this point, it must be taken into consideration that Ilkhanians captured the yields of these trade routes and by this way they benefited from this "commercial liveliness"¹⁵⁰. Transporting armies from one point to one point in the shortest possible time, to

¹⁴⁷ Jean-Paul Roux, **Moğol İmparatorluğu Tarihi**, Kabalcı Yayınevi, Translation: Prof. Dr. Aykut Kazancıgil, Ayşe Bereket, ist. 2001, p. 268.

¹⁴⁸ Yuvalı, **ibid.**, p. 104.

¹⁴⁹ Zeki Velidi Togan, **Moğollar Devrinde Anadolu'nun İktisadi Vaziyeti** **Türk Hukuk ve İktisat Tarihi Mecmuası**, I. p. 17.

¹⁵⁰ Yuvalı, **ibid.**, p. 104.

deliver orders or get intelligence are the reasons for giving too much attention to trade routes for Mongols. As Jean-Paul Roux mentions, from Genghis Khan on, all the rulers' main aim was to find a solution for commercial needs. These roads were not only used by soldiers. Every kind of people from the diplomat to the manager, tradesman, travellers and missionaries used these roads. Cultures, civilizations and beliefs separated by distances could only communicate by this way. Silk Road is one of the most famous of these roads. Spice road in India and southeastern Asia and fur road in the north are the other roads which made communication possible. We surely know the existence of these roads before Mongols but they made a great contribution to their developments and safety¹⁵¹.

36. Financial Structure in Ilkhanians

Although they took their financial system from the previous states, Ilkhanians knew how to organize it. A kind of cheque used for trade in Europe was seen in Ilkhanians¹⁵². With the things they gained from the Seljukian lands, they stabilized their system. A "perfect" system was organized. With the expansion and invasion of Anatolian Seljuks, Mongols practiced the financial system of Ilkhanians in Anatolia. Financial system of Anatolian Seljukian state and

¹⁵¹ Roux, **ibid.**, p. 450.

¹⁵² Taneri, **ibid.**, p. 385.

the system developed after the Mongol invasion did not have much fundamental difference. But some differences in financial affairs were also noticeable¹⁵³.

While Ilkhanians were connected to Mongol empire on financial affairs, in the time of the Kubla Khan minister of finance was a Muslim from Buhara until his death in 1279. So it is possible to see Islamic effects on the financial structure of Mongols. 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, an inflationist environment was created and taxes were increased day by day. Apart from this, Ahmet Fenaketi was ostracized for malpractice and defraudation. After these experiences, when the paper currency was introduced in Iran, it was unfavored by the merchants and rebellions outbroke. When Argun ascended the throne (1284), he continued the politics of Hūlagū and Abaka. Administrational positions were allocated with Christians and financial affair were conducted by Jews. He assigned Saad El-Devle, a Jew, as the finance minister (1288). In the time of Gazan Khan Fadlallah Reşidüddin was appointed as the grand vizier. Central administration and finance of the state was restructured. With strict controls, he increased

¹⁵³ Uzunçarşılı, **ibid.**, p. 67-93.

incomes of the state 20 percent without raising taxes. He focused on the citizens living in the countryside. He showed special care for them. It must not be forgotten that when Gazan Khan ascended the throne he did not ask for support from the Mongol empire and declared full independence. He issued money in three languages: Mongolian, Tibetan and Arabic. These currencies were not inscribed to the power of the khan but the power of the “heaven”. But they did not forget to show their respect to Kubla Khan¹⁵⁴. There was already a pack trail in the Mideast. Mongols only had to repair the bridges where it was impossible to pass the rivers on foot. For its easiness tradesmen were making distant agreements through envoys. Caravans were under the protection of the state. Taxing system was encouraging for the tradesmen. By bringing down the taxes, a commercial boom was aimed¹⁵⁵.

Sahib-i Divan had enormous boarding. A state inspector (Moşref-ül Mamelik) accompanied minister of finance when this position was under inspection. Ministry of Finance had special public accountants. Account books used in the time of Ilkhanians and their features are as follows¹⁵⁶;

¹⁵⁴ Roux, **ibid.**, p. 426.

¹⁵⁵ Roux, **ibid.**, p. 459.

¹⁵⁶ Spuler, **ibid.**, p. 323-324.

- Ruznâmeçe (Daily Register): This book was used for recording monthly revenues of the cities. Decisions taken at the Divan and other official papers were recorded in accordance to 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. Totaling is not common in this register and it cannot be erased. In case of an error made in an amount, a cancellation mark is put and then related reason is recorded. All the records in Ruznamçe are as revenues or as expenditures.

- Defter-i Avârece (Major Account Book): It is a list organized in accordance to the locations of tax and taxpayers.

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

- 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.

360. Financial Situation and State Budget in Ilkhanians

Ilkhanian state, from the beginning, was founded on a low population who paid taxes, so some serious efforts to increase the population and opening lands for agriculture were shown.

But 1282 on, continuous sovereignty changes and celebration at every change put the state budget in danger. Also, as a result of an animal plague at that time, state budget went bankrupt and an attempt to issue paper currency was tried.

In 1295, when **Gazan Khan** ascended the throne, he prohibited officials' tradition of taking money from the state treasure illegally for cutting back wasteful expenditure. He also ordered that all the money transfers to be signed by him. Gazan Khan inspected incomes and expenditures two times a year. He assigned inspectors and mabeyincis*. He pioneered the usage of siyakat for important financial documents¹⁵⁷. Gazan Khan's contribution to the administration of Ilkhanians will be studied in details under a separate title.

* He is the person who is responsible for foreign affairs of the ruler, informer of his orders to the officials and their requests to the ruler.

¹⁵⁷ Spuler, **ibid.**, p. 325-326.

361. Money in Ilkhanians

Sikke type used in Ilkhanians was Dinar. The value of Dinar was very different. A golden Dinar weighed approximately between 4,25 gr. and 7,00 gr. Silver dirhem was between 2,46 and 2,59 gr. Reducing the content dependent on conditions. For this reason, tradesmen generally lost money up to %20. This situation had a bad effect of the money balance of the state so in the time of Geyhatu, with the support of vizier Şahrüddin, Ilkhanians had to start using paper currencies. These banknotes changed from ½ to 10 Dinar according to the values they carried. These banknotes were called “Çao” which is their original Chinese name¹⁵⁸. After the approval of this money, everyone was asked to turn back golden and silvers by September/ October 1294. Those who did not give were sentenced with death penalty¹⁵⁹. Paper currencies of Ilkhanians were good imitations of their Chinese samples. There were some Islamic regulatory expressions in Arabic on the banknote. Banknote was a longitudinally shaped. Printing houses in Diyarbakır, Rabia, Erak-ı Acem and Erak-ı Arap, Musul, Azerbaijan, Kerman, Şiraz and Horasan were founded to issue this money¹⁶⁰. But this practice which caused an economic collapse was abolished in two

¹⁵⁸ Gündegül Açıköney Parlar, “İlhanlılarda Sikke Formları” **Türkler**, C.8, Yeni Türkiye Yayınları, Ankara, 2002, p. 922.

¹⁵⁹ Parlar, **ibid.**, p. 922; Spuler, **ibid.**, p. 328-329.

¹⁶⁰ Spuler, **ibid.**, p. 328-329.

months time. It is told that there were 200 mints used for sikke issuing¹⁶¹.

362. Taxes in Ilkhanians

Tax collectors were always assigned by the central or rural authority and worked for the government. All the officials working in this field were not reliable and this constituted one of the main flaws of the Ilkhanians state. Being under the stain of bribery was even possible for the highest ranks¹⁶².

Administrational division of tax affairs was in compliance with the political division of provinces. There were tax departments in every province centre. In some regions tax revenues were divided and shared among some administrative authorities or similar institutions. Some governors increased Kobçur (cattle) tax ten times (even one increased 23 times)¹⁶³.

In some countries under the domain of Ilkhanians, tax collection was done by some sort of clerks known as “Bitikçi”. These officials used to travel from one place to another with a military detachment unit, collect great sums of money from the citizens and put some of it in their

¹⁶¹ Parlar, **ibid.**, p. 922,

¹⁶² Spuler, **ibid.**, p. 340.

¹⁶³ Spuler, **ibid.**, p. 341.

pockets. Citizens in the nearby towns who hear the approach of tax collectors were immediately escaping because they were tortured to pay taxes. Even in some occasions, they guarded on duty to protect themselves from the danger. At such times, when tax collectors entered the town they could not find any men so sometimes they took away women with them. Some of these towns were also noticed to be abandoned. The best example for this was encountered in Persia. In a tax collection period, a tax collection committee consisting 12 officials and 200 cavalries travelled through the country for six months and at last they collected a total of 1.500 dinar. For this reason fields were planted lesser than the need so a situation of famine was always the case¹⁶⁴.

363. Gazan Khan Era and his reforms in Ilkhanians

Some oppression was faced from time to time when the taxes were being collected. For example only city dwellers did not only pay *tamga*¹⁶⁵ tax but also *kopçur*¹⁶⁶. For this reason, citizens evaded cities from time to time. Gazan

¹⁶⁴ Spuler, **ibid.**,p. 342-343.

¹⁶⁵ It is the tax taken especially from the city dwellers, Abdülkadir Yuvalı; "İlhanlıların Anadolu Politikası, Ve Doğu Anadolu Şehirlerinin Vergi Potansiyeli" XI. Türk Tarih Kongresi (Ank 5-9 Eylül 1990) Papers presented in the congress, C. II., TTK, Ank, 1994, p. 585.

¹⁶⁶ Animal tax, Spuler, **ibid.**,p. 341.

Khan (1295-1304) ended this injustice. City dwellers had to pay a little more tamga and they were excluded from kopçur¹⁶⁷. 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 town¹⁶⁸. But the continuation of taking tamga and kopçur together made some regulations necessary and thereupon, in the time of Ebu Said Bahadır Khan (1316-1335), an edict was written and hanged out or inscribed on stones or irons where the citizens could see it. Regional and language differences were taken into account and this edict was written in Armenian, Persian or Mongolian¹⁶⁹. Also edicts about tax issues addressing nomad Turkish and Mongol tribes were written in Uighur on mileage stones on the roads¹⁷⁰.

As mentioned before, the treasure of Ilkhanian State was empty in Gazan Khan's period (1295-1304). But there

¹⁶⁷ Togan, *ibid.*, p. 20.

¹⁶⁸ 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 see W. Barthold, "İlhanlılarda Mali Vaziyet" **Türk Hukuk ve İktisat Tarihi Mecmuası**, I. p. 135.

¹⁶⁹ Togan; *ibid.*, p. 20.; For the complete edict of Ebu Said Bahadır Han see W. Barthold, *ibid.*, p. 137.

¹⁷⁰ Ahmet Zeki Velidi Togan, **Umumi Türk Tarihine Giriş**, 2. press, İstanbul, 1970, p. 272.

were 1.55 million taxpayers who were obliged to pay taxes¹⁷¹.

We can enumerate Gazan Khan's financial revolutions as items below¹⁷²;

- He raised the taxes 10 percent. By this he was hoping to cover the budget deficits.
- Kobçur (cattle) tax was raised one more time.
- Tamga tax was raised one more time for the city dwellers who were obliged to pay it.
- Gazan Khan made another regulation over Kobçur tax and ordered to decrease half of the tax and worked eagerly to overcome every possible abuse about this tax.
- Unpaid taxes were collected.
- He made it possible to pay Cereal tax in two installments between March 21 – April 11 and September 22 – October 12 or in one installment in the first term.
- In 1301, Gazan Khan put into force a Şemsi (sun) calendar tax year.

¹⁷¹ Güvemli, **ibid.**, p. 218.

¹⁷² Spuler, **ibid.**, p. 342-351.

- For several kinds of cereals, according to hot or cold regions different procedures were put into effect.
- A method was developed for the farmers to take their cereals to the state depots on their own resources.
- In every village there had to be a metal or stone which showed the amounts of taxes to be paid by that village (this is considered as the first practice of tax plate).
- For supporting and encouraging regular farming it was necessary to enlighten real estate and property owning conditions and to prevent irregular land owning speculations. For this reason, an edict on March 25, 1300 was put into force explaining that farmers who planted the lands continuously for 30 years or more were the owners of that land, either it was a foundation or military land, and all the trials against them were ineffective.
- A cadastral survey was done covering all the state lands. For doing this survey clerks were sent to all the sanjaks and towns of the state who were responsible for finding out all the properties, lands and foundations with a cadastral list known as (Defter-i Kanun). For issuing real estate bonds $\frac{1}{2}$ Dinar was going to be taken. Responsibles for

unjustified disbursements¹⁷³, even a governor or a Başkak (tax official), were going to be sentenced with death.

- Up to that time only justice officials were sent to provinces for inspections but from that time on separate Bitikçis were sent as head inspectors.
- Property bonds carried golden stamped state seals or carried the name of the owner and the exact definition of the property.
- Seeds for planting were given out.
- Equipments for agriculture were given.
- Animals were provided for work.
- Uncultivated state and deserted lands were allocated to farmers. Assigned taxes for these lands were particularly attractive. In the first year the land was exempted from taxing, and in the second year one third of the usual tax was paid. In the third year according to the fertility of the land a gradual taxing was applied. A good harvesting land would be taxed $\frac{3}{4}$ of the normal taxes, a medium harvesting land $\frac{2}{3}$ and a bad land would be taxed $\frac{1}{2}$ of the normal taxes. But in the fourth a normal tax was collected.

¹⁷³ Payment, disbursement, see “İta”,
<http://www.tdk.gov.tr/TR/SozBul.aspx?F6E10F8892433CFFAAAF6AA849816B2EF05A79F75456518CA> (17-04-2007).

But if the owner of deserted land appeared, then the case was solved with equal shares for parties.

Gazan Khan died in 1304. He made many reforms which were a reference point for the following rulers. In his time, Tebriz became the biggest and international trade center of the time. Historians call him as “ the greatest Ilkhanian ruler who took taxes from Byzantines, conquered Damascus and had a sermon delivered in his name there and in Egypt”¹⁷⁴.

There is a tax inscription on the entrance door of Ankara castle which opens to horse or fodder bazaar left from the time of Ebu Said Bahadır Khan. On this tax inscription, which is dated as 1330, those who collect animal taxes, illegal öşür or extreme taxes are warned with the expression “God's curse be with them”¹⁷⁵. Another inscription in Kırşehir Cacabey madrasah is a good example for these tax plates. Some compelling taxes were abolished. Some of these were Şahnagi (which was collected in Kırşehir region by the military officials), tapkur (existed only Ilkhanians as the construction tax which was 2 silver dinar per family), soap tax (Kırşehir was importing soap from Aleppo and also had soap factories. According to Walther Hinz this tax was for imported soaps; not local ones) and

¹⁷⁴ Togan, **ibid.**, p. 229.

¹⁷⁵ Poul Wittek, “Ankara’da Bir İlhanî Kitabesi” **Türk Hukuk İktisat Tarihi Mecmuası** I, Yıl. 1931, p. 161-164.

küçe (street tax). Two other illegal taxes were linen planting tax and cookery tax¹⁷⁶.

37. Accounting Teaching Books in Ilkhanians

Ottomans are influenced greatly from Ilkhanians 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.

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

a. Saadetname: 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. The book was founded by Prof. Dr. A. Zeki Velidi TOGAN in 1930 in Konya Yusufaga Library¹⁷⁷. The work was published as a

¹⁷⁶ Walter Hinz, "Ortaçağ Yakın Şarkına Aid Vergi Kitabeleri" **Bellekten** C. XIII, S. 52, Year 1949, TTK, Ankara, p. 771.

¹⁷⁷ Ahmet Zeki Velidi Togan, *Moğollar Devrinde Anadolu'nun İktisadi Vaziyeti*, **Türk Hukuk ve İktisat Tarihi Mecmuası**, İstanbul: Year: 1931, Cilt: 1, Sayfa: 14-15.

doctorate thesis in Gottingen, Germany in 1979¹⁷⁸. The book was written in Persian siyakat writing. Another copy of the book can be found in Hagia Sophia Library.

b. Kanunu Saadet: 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.

c. Camiül Hesab: 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 Ilkhanians. 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

¹⁷⁸ Nabipour Mirkemal, **Die Beiden Persischen Leittaden des Falak Alayı Tebrizi, Über des Statliche Rechnungwesen im 14. Jahrhundert**, Göttingen, 1973.

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 credits¹⁷⁹.

d. Risale-i Felekkiye (Kitab-us Siyakat): 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 Kütüphanesi-i Meclis. Risale-i Felekkiye is the most detailed and famous of the four teaching books.

38. Accounting Records in Ilkhanians

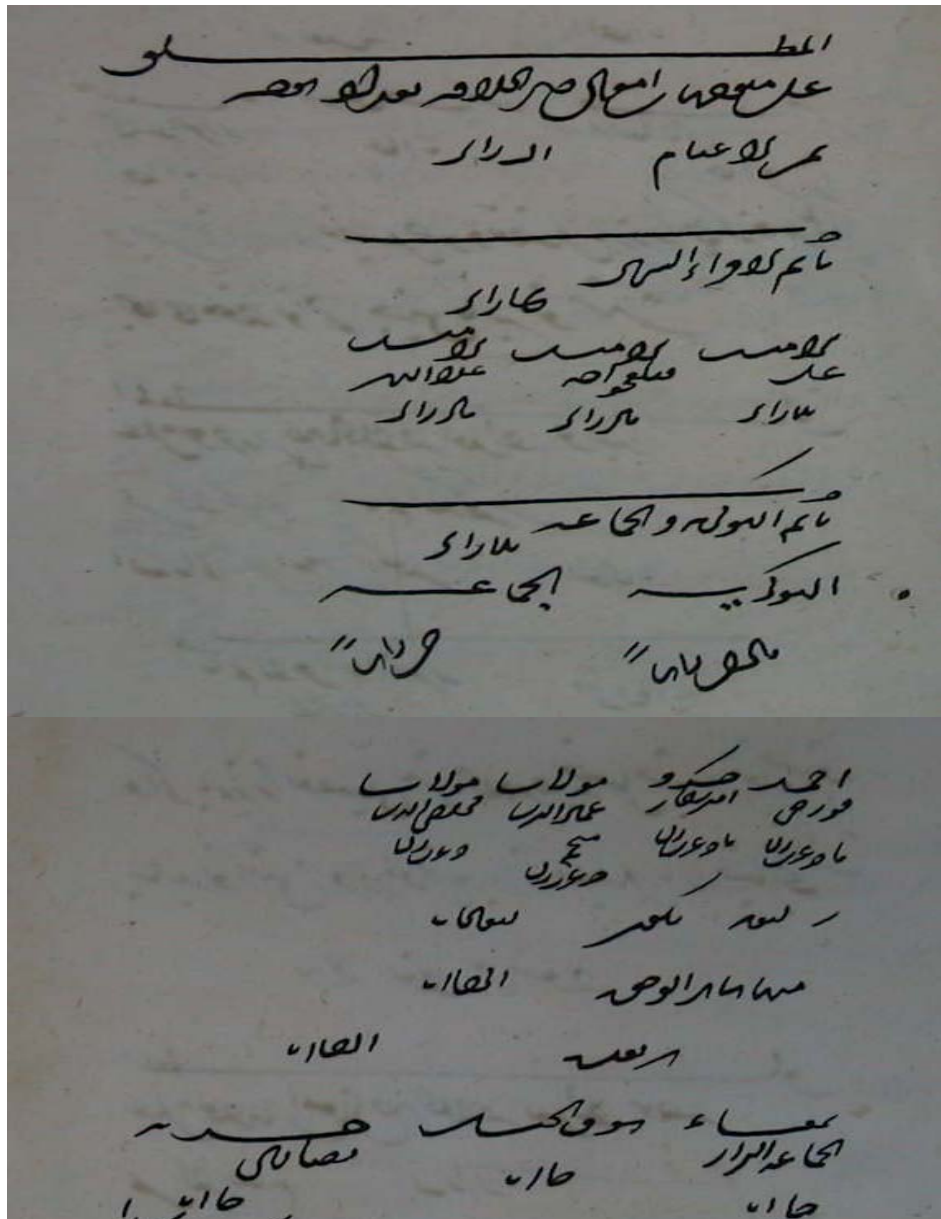
In this section samples of accounting records from the time of Ilkhanians will be given. Accounting records will be given in a certain order. First of all siyakat writing of the record is given, then its Arabic form, then its transcription, after that Turkish expression and finally it is given in unified account form.

¹⁷⁹ Nejat Göyünç, “İmâd Es-Serâvî ve Eseri” **Tarih Dergisi**, Volume XV, March 1965, İstanbul Üniversitesi Edebiyat Fakültesi Basımevi, p. 73-86.

380. Ilkhanian Accounting Record Sample-1

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

In siyakat writing;



Its translation with Arabic letters;

1

- 2

- 3

English form;

Budget (elmut _____ lak)

From the tax revenues of Baghdat as

Sheep compensation 1.000 head

Enumeration _____

For the emirs of the city 700 head

Emir Ali _____ Emir Kutlug Hoca _____ Emir Alâeddin _____

300 head

200 head

200 head

Enumeration _____

Nökerlik (guards) and staff 300 head

Nökerlik _____ Staff _____

250 head

50 head

Ahmet

Husrev

Mevlâna İmadeddin

Mevlâna

Guardian

Head of Hunters

Astrologer

Muhlisuddin

125 head

125 head

25 head

25 head

4 dinar each makes total 4.000 dinar

Other cash collections 2.500 dinar



Following Balance

1.500 dinar

Bezzaz honorables seal tax _____ Horse market _____ Christian Jizyah _____

500 dinar

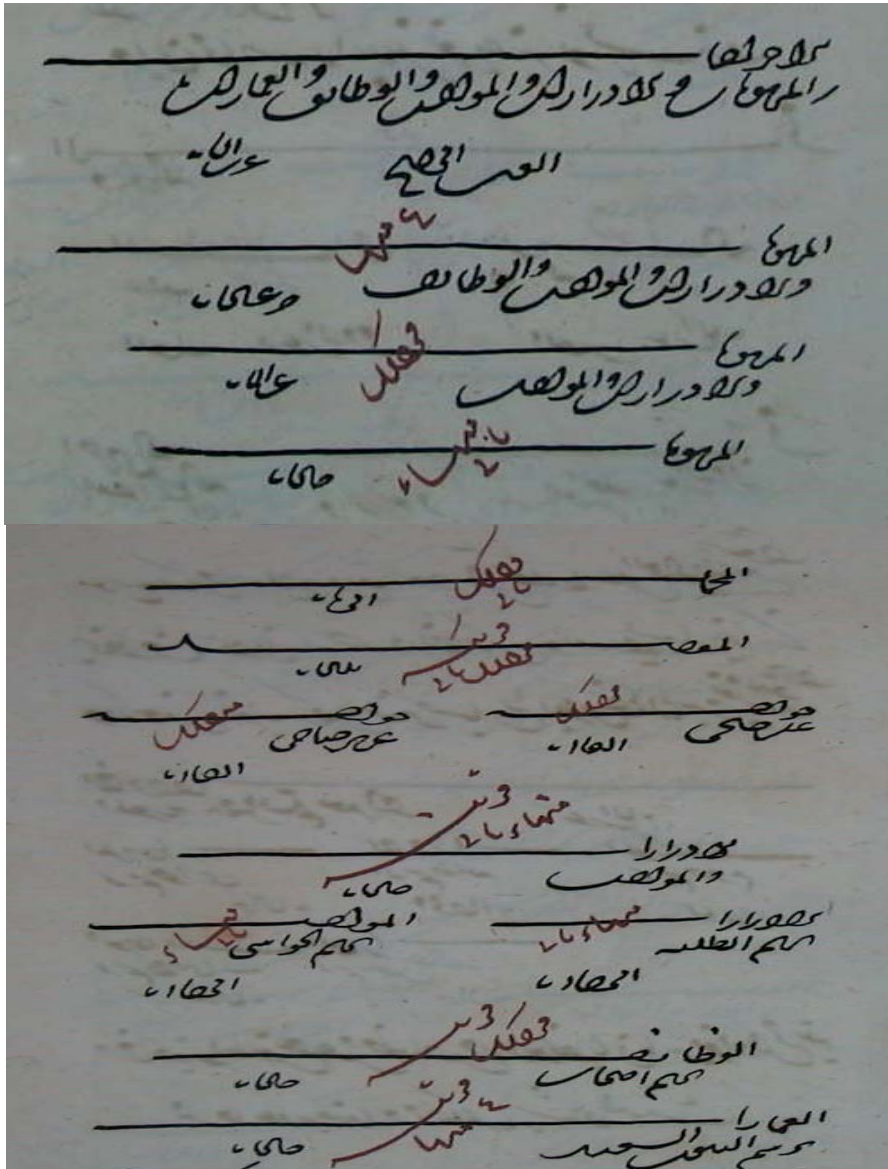
500 dinar

500 dinar

381. Ilkhanian Accounting Record Sample-2

This sample demonstrates expenditures in Ilkhanians.

Its form in siyakat;



Its translation with Arabic letters;

-1

منها

-2

من ذلك

-3

منها

-4

¹⁸⁰ العين الراجح

-6

من ذلك ثاني فرنس

- a

من ذلك

- b

من ذلك

-7

من ذلك ثاني فرنس

- a

منها عا

- b

منها عا

-8

من ذلك فرنس

-9

منها عا فرنس

English form;

Export_____

Mersumat, idrarat, mevacib, vezaif and nafia

Hard currency (Silver dinar) 20.000 dinar

Minhâ:

Mersumat, idrarat, mevacib, vezaif_____ 15.000 dinar

From:

Mersumat, idrarat, mevacib_____ 10.000 dinar

Second minhâ:

Mersumat_____ 5.000 dinar

Second Min Zalike (From):

El-mücmel_____ 2.000 dinar

Second Min Zalike Section:

El-maksad_____ 3.000 dinar

From (Min Zalike):

Hoca Ali Cübbeci_____ 1.500 dinar

From (Min Zalike):

Hoca Aziz Cübbeci_____ 1.500 dinar

Second Minhâ Section:

İdrarat ve mevacib_____ 5.000 dinar

Second minhâ:

İdrarat_____ 2.500 dinar

Mevacib_____ 2.500 dinar

Min zalike Section:

For duties_____ 5.000 dinar

For clothing

Minhâ Section:

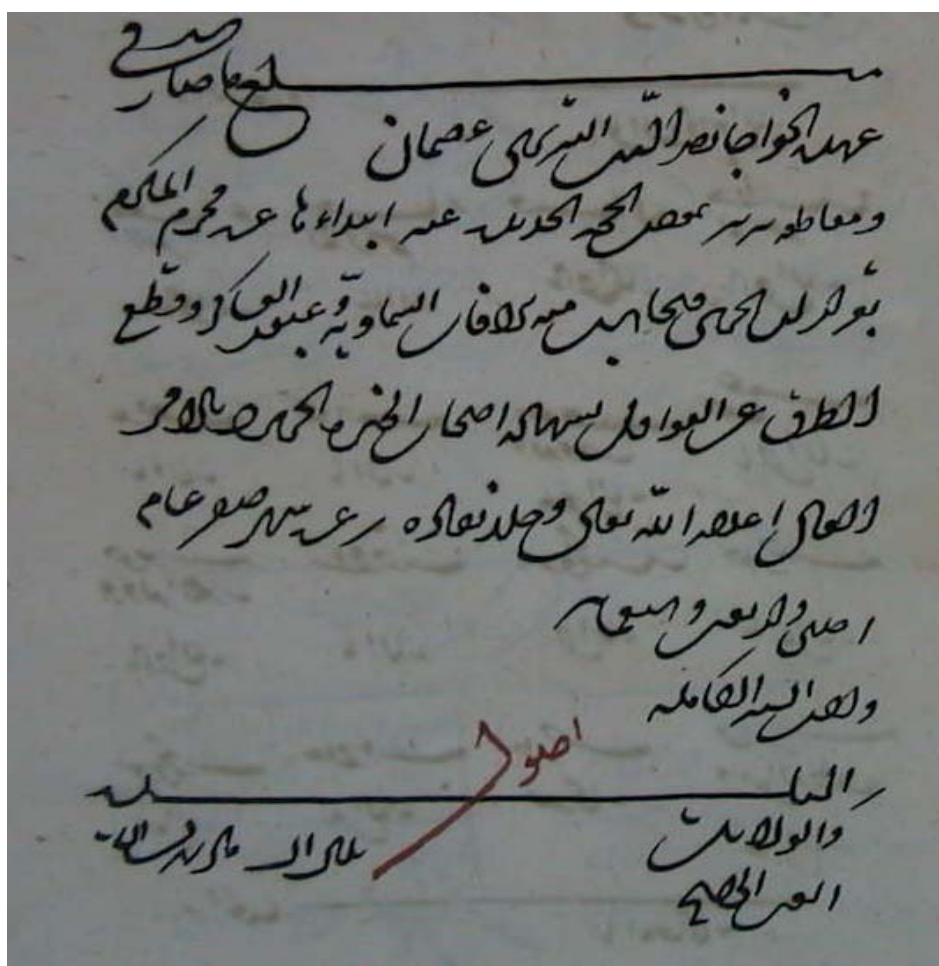
Charitable acts_____ 5.000 dinar

For the houses of the dynasty

382. Ilkhanians Accounting Record Sample-3

This sample is comprehensive in its presentation of Ilkhanian revenues and expenditures together.

Its form in siyakat;



عهد الخواجا نصر الدين الشيرازي عصمان
 ومعاظرة سر بمصر الحجة اكدت عنه ابداءنا عنه محمد المالك
 بقرن ليل احيى محاسبه منه كفاف السماوية عبود العباد و قطع
 لالطف عن العواقل سهاية اصحاب الخضر والحمراء والامر
 العالي اعلمه الله تعالى وحلده نقاده رعه سهر صفر عام
 اصابي والربع وسبع
 ولله الشكر القائله

اصول
 السال
 والاولاد
 العن المصالح
 على ان ما ذكره الله

كروسي الحادو الحاطه السعال
 وحال، نرا، دعلى، لوعلى

الصبي احاطه كورس العلى
 حالى، عالى، دعلى، عالى
 الحلو حلى البرقوعى العوارى السهامى
 دعلى، عالى، دعلى، عالى
 السعالى النجى احاطه الطوامى
 لوعلى، عالى، دعلى، اوجلى
 اكالى اللعالى النجى مدكحش
 عالى، عالى، نرا، عالى

الولان ^{فصل}
 احاطوى

<p>احاطه حلى واساعه مارعلى</p>	<p>احاطه مدارو اوجلى</p>
<p>محلى معان راس مارعلى، راس، عالى</p>	<p>احداك احلى مدرول عالى، عالى، عالى كوسى دعلى</p>

احسان مولانا
الساخ مولانا

عبدی مولانا
عبدی مولانا
عبدی مولانا
عبدی مولانا

وصف محمد

2 که در احسان مولانا

که در احسان

باسم الوهاب که در احسان

و سایر احسان

سماعی مولانا
صدر المسافر مولانا
صدر المسافر مولانا
صدر المسافر مولانا

مولانا
مولانا
مولانا
مولانا

عبدی مولانا
عبدی مولانا
عبدی مولانا
عبدی مولانا

احمد و احد
 عمار السمر
 مولا
 عزالله الهادي
 حواله
 اقامي الصالحين
 مدرسہ اسلامیہ
 جامعہ اوقاف و کارخان
 او حوالہ
 احمی
 مدالہ
 عزالہ

لکھنؤ،
 مولانا مولانا
 مدرسہ احمد
 اعلیٰ، اعلیٰ

مسعود
 و ما احما و صبر اللہکے تسلیم
 و رخصت عظمیٰ امیر مظاہر حسین
 مالہ

مکی
 صبر اللہکے
 مالولان و مروت و معارف
 و صبر لکھنؤ،
 مولانا
 امیر مظاہر حسین
 و صبر لکھنؤ،
 مدرسہ احمد
 اعلیٰ، اعلیٰ

حوالہ
 عمار و مروت و معارف
 مالولان و مروت و معارف

عباراً مستعمله في الوصايل وخصائص
وغيره
حالة
في
العلمه يعني الى الواسع المروءات
والنافع والحوادث المبرهنة
الى الراي اعراضها

Its form in Arabic;

(37a)

- 1

- 2

-

-

اصول

- 3

¹⁸¹ العين الرَّابِع

(37b)

			اصول حاصل	- 4
			محصول	- 5
ڊ -d	-c	-b	-a	
	-h	-g	-f	-e
-k	-j	-i	-l	

-o

-n

-m

-l

محصول قرینہ

- 6

(38a)

-d

-c

-b

-a

-h

-g

-f

-e

-k

-j

-i

-l

-o

-n

-m

-l

-s

-r

-p

-ö

قرینه
محصول

- 7

ناحیه

ناحیه

قريه
رامن

قريه
مغان

قريه
مجدى

قريه
مدرون

قريه
نجمى

قريه
سعد آباد

قريه
كوشك

(38b)

ناحيه

ناحيه

...

قريه
عدنى

قريه
علائى

قريه
عميدى

قريه
سعدى وباعات

مصرف

— 8

مصرف
معتبت

— 9

قاضى
برهان الدين

قاضى
صدرالدين

قاضى
نصرالله والدين

قاضى
شمس الدين

مولانا
جمال الدين واعظ

خواجہ
علی خطیب

امیر
برهان الدین

الامام
عمید الدین

مولانا
شمس الدین عبید

الشیخ
عماد الدین

(39a)

خواجـه
افتخارالدين صاحب
جمع اوقاف و کارکیان او

الشـيخ
عزالدين البلخي
معيد مدرسه سلطاني

الشـيخ
احمد و اخوه
عماد الدين... الخويي

کارکیان او
۲۶۰۰۰
مولانا مولانا
احمد بدر

خواجـه
افتخار

۱۵ - **میلان مصرفی قرینسه**

مواجب
امیر قطب الدین حسن
و خدمتکاران

یحـ
دار السیاده ۱۰
مأكولات ومشروبات
بقرار دفتر

قرينة

- 11

(39b)

- 12

قريب

- 13

قريب

- 14

د

(40a)

قريب

- 15

٥٠٠٠٠ دينار

قريب

16 - البمسق
عليه الى اخر السنه بالبروات واليافتجات والحوالات الديوانيّه

٢٤١٢٩٠٠

English form;

In the name of God

Amount

As determined, under the responsibility of Hoca Nasruddin Tebrizi, in compliance with the new documentation which starts with Muharrem-ül-Mükerrem, taxes and mukataa of Tebriz after calculation of support for natural disasters, transportation of soldiers and aid to the robbed caravans, are accrued and recorded according to the holy order (May God protect and increase) at the beginning of Sefer month of 741 (27 Temmuz 1340).

Mains

In districts and provinces _____
Hard currency (silver dinar) 3.288.000 dinar

Districts _____ Provinces _____
2.881.000 dinar 407.000 dinar

Result of the mains:

City _____
2.881.000 dinar

Revenues:

From seal taxes _____
2.270.000 dinar

Great Seal Tax _____ Silk Tax _____ Weighing tax _____ Sheepfold tax _____
200.000 dinar 300.000 dinar 250.000 dinar 250.000 dinar

Tannery tax _____ Slave market tax _____ Pack animal market _____ Painting _____
100.000 dinar 100.000 dinar 120.000 dinar 150.000 dinar

Jewellery and mint _____ Butchery _____ Donkey market _____ Several arts, prices and revenues etc.
250.000 dinar 100.000 dinar 50.000 dinar 130.000 dinar

Drapery _____ Silage _____ Cookery _____ Vineyard and brothel _____
40.000 dinar 30.000 dinar 40.000 dinar 160.000 dinar

A portion of revenues:

From taxes _____
611.000 dinar

Sericulture_____	Smithery_____	Tailoring_____	Farriery_____
55.000 dinar	30.000 dinar	15.000 dinar	40.000 dinar

Painting_____	Shoemaking_____	Pottery_____	Basketry_____
50.000 dinar	20.000 dinar	15.000 dinar	10.000 dinar

Cottonfluffing_____	Saddlemaking_____	Bowery_____	Archery_____
25.000 dinar	10.000 dinar	15.000 dinar	6.000 dinar

Grocery_____	Carpentry_____	Tentmaking_____	Mills_____
40.000 dinar	20.000 dinar	15.000 dinar	57.000 dinar

Trasportation_____	Cereal growing_____	Construction_____	Hay den_____
20.000 dinar	20.000 dinar	30.000 dinar	20.000 dinar

Portion of revenue:

Provinces_____	
	407.000 dinar

Mihranrud district_____	Hoy (Ho'i) district and subjects_____
57.000 dinar	220.000 dinar

Sa'd Abâd Village_____	Nemci Village_____	Medrun Village_____
20.000 dinar	10.000 dinar	20.000 dinar

Mecdi Village_____	Mugan Village_____	Râmin Village_____
120.000 dinar	80.000 dinar	20.000 dinar

Köşk Village_____
7.000 dinar

Selmas district_____	Aladağ district_____
73.000 dinar	57.000 dinar

Sadi Village and vineyards_____	Amidi Village_____	Alai Village_____	Adni Village_____
48.000 dinar	25.000 dinar	37.000 dinar	20.000 dinar

Expenditures:

Addition to this_____	
To budget expenditures	875.100 dinar

Expenditure from that:

Bursaries and aids		
Kadı́s, imams, sheiks and other staff	338.700	dinar
Kadı́ Şems-ud-Din	Kadı́ Nasîr-ıl-Mille ved-Din	
30.000	24.000	dinar
Kadı́ Sadr-ud-Din	Kadı́ Burhan-ud-Din	
10.000	10.000	dinar
Mevlâna Şems-ud-Din Ubeyd	Mevlâna Burhan-ud-Din	
30.000	40.000	dinar
Vaiz Mevlâna Cemal-ud-Din		
	15.000	dinar
Şeyh İmad-ud-Din	İmam Amid-ud-Din	Hatib Hoca Ali
26.000	25.000	28.700
dinar	dinar	dinar
Hoylu Şeyh Ahmet and his brother _ Medresei Sultanî mu'idi- Head of Foun.revenues		
Hoca		
İmad-ud-Din	Belhli Mevlâna	İftihar-ud-Din and assistants
	İzzed-Din	
30.000	20.000	50.000
dinar	dinar	dinar
	Hoca İftihar	Assistants
	24.000	26.000
	dinar	dinar
	Mev. Bedr	Mev. Ahmed
	16.000	10.000
	dinar	dinar

Determined Expenditures Section:

Equipment	
For the needs of Seyitler dormitory	
Given to Murtaza-i a'zam Emir Kutb-ed-Din Hasan	100.000
	dinar
Needs of Seyitler dormitory	Salaries
As determined from the book	Emir Kutb-ed-Din Hasan
for nutrition	and his servant
74.000	26.000
dinar	dinar
Emir Kutb-ed-Din Hasan	Servants
16.000	10.000
dinar	dinar

Expenditures section:

Salaries	
Salaries of the clerks collecting seal taxes	176.400
	dinar

Explanation:

Sale seal tax _____	Silk tax _____	Weighing tax _____
Daily 90, monthly 2.700 dinar	Daily 100, monthly 3.000 d	Daily 120, monthly 3.600 d
Yearly 32.700 dinar	Yearly 36.000 dinar	Yearly 43.200 dinar

Sheepfold _____	Tannery _____	Slave market _____
Daily 60, monthly 1.800 dinar	Daily 50, monthly 1.500 d	Daily 70, monthly 2.100 d
Yearly 21.600 dinar	Yearly 18.000 dinar	Yearly 25.200 dinar

Expenditures section:

Subsistence

For leaves and arrivals, under the responsibility and control of Hoca Ubeyd Serhasî and Hıca Ubeyd Tebrizi, according to the books brought to the divan
120.000 dinar

Expenditures section:

Yam (Postal service)

Under the responsibility and control of Yamçı (head of postal service) Cemal-ud-Din and his associates
90.000 dinar

Expenditures section:

Public works

For the properties of shops, inns and others 50.000 dinar

Remainder

To be paid until the end of year for the transactions, letters and invoices of Divan 2.412.900 dinar

4. RISE OF THE STAIRS METHOD

40. General Introduction

It was expressed before that the Ottomans took Stairs Method from Ilkhanians State. For this reason, Ilkhanians State was studied from different points. At this point, the rising story of **Stairs Method** or in other words an accounting system can be told by mentioning the reformations of Gazan Khan, the greatest ruler of Ilkhanians, who had traits both in financial and administrative system of Ilkhanians.

Branching in Ilkhanian state offices according to the languages spoken brought an organization system which required a separate financial and general affairs organization. For this reason, in every department there were branches or officials who collected Tamga tax or Kobçur tax etc. This feature gave birth to the principle of Stairs Method to write same kind of taxes one under the other and to write the total above them.

Definition of şems (sun) year by Gazan Khan made possible for accounting to make records on a "Periodization Concept". This is also important for the Stairs recording method.

Gazan Khan also made regulations in the field of taxes. For example, the practice of the first tax plate,

installments in agricultural taxes, and payment of taxes by farmers directly to the government fostered the foundations of the system.

In fact the rise of Stairs method occurred with the transition from the "quantity method" to "sum method". Taxpayers had a chance to pay taxes in sum amounts instead of paying in quantity amounts. For example; agricultural taxes could be paid by sums instead of quantities which were required to be paid as taxes. So the need to keep the financial transactions improved from day to day and inescapably a method, a style was born. And this was the Merdiban (Stairs) Method.

Expressing all financial transactions with standardized paper currency (çao) shows the realization of a contemporary acknowledged finance principle known as **"Expressing the Currency"**. Currencies were circulation Ilkhanians previously but these golden or silver currencies had no standardized value. Their values were defined according to the gold or silver they had in them. For this reason, recording according to these currencies in circulation did not give healthy results.

41. Basic Features of Stairs Method

- It was used in countries where statism was dominant for state accounting.

- It was based on collecting and spending taxes according to the incomes and expenditures of the state.
- Collection of taxes from provinces was realized by writing the total tax revenues of the province and summing the totals of tax types one under the other.
- It was necessary to enumerate expenditure types and totals one under the other.
- It was necessary for the system to work with the accrument principle of accounting. But it is known that some transactions were made without the accrument. Accrument totals were followed in a different place.
- Structure of the system was feasible for writing both the quantity and the sum.
- It made possible to follow the yearly incomes of the state with one record.

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CHAPTER II

STAIRS METHOD IN OTTOMAN EMPIRE

INTRODUCTION

In the second part of the study, Ottoman Empire has been divided into four eras. These eras are a) Rise of the Ottoman Empire, b) Growth of the Ottoman Empire, c) The era between the growth and Tanzimat, d) the era between Tanzimat and the Republic. Every era will be studied with its Political – Economical – Financial and Accounting features. But before starting this section, it will be beneficial to give information about the restrictions of the study.

There are approximately 95.000.000 documents and 360.000 books left from the Ottomans (1299 - 1922). Documents in the archives of Bulgaria, Macedonia, Serbia and Greece are not included into these figures.

90 % of these documents are kept in the Ottoman Archives of the Prime Ministry, 10 % in Topkapi Palace, Dolmabahçe Palace, Land Registry and Cadastre, Maritime Archive, İstanbul Mufti Office, Museum of Turkish Muslim Art. Apart from the Land Registry and Cadastre, the other archives are in İstanbul.

Approximately 20 % of the 95 million documents are damaged. In this situation nearly 76.000.000 documents are useful. It is estimated that nearly 20 % of these

documents, which makes nearly 15.000.000, are about accounting. These documents are fundamental documents which form the basis and information about the sections of accounting.

Nearly half of the 360.000 books from the Ottoman Archives consist state reports. These reports are about social (documentation of citizens and wealth), financial (incomes and expenditures of the state), military (counting of citizens who reached military service age).

The remaining half of the books are accounting records. It can be said that there are 180.000 accounting books.

According to this information, there are 180.000 accounting books and 15.000.000 accounting documents. 90 % of these books and documents belong to the end of XIX. century and before. In other words 90 % of the books and records are kept in Stairs method used by Ottomans. The remaining 10 % belongs to XX. century (1900 – 1922) and are kept in double entry bookkeeping method.

Two thirds of the 95 million documents and 360 thousand books are classified. One third has not been classified yet. Classification means defining the subject of the document. According to this, subjects of nearly one third of the documents have not been defined yet. Most of these books and documents which have not been classified

yet belong to XIX century. For this reason, the grouping given above is made according to the ratio of classified documents in the archives.

In such a wide range of documents, necessary achieve research has been made and information, documents or books which can be useful for our study are found out and this process will continue until finalizing our study.

1. RISE OF OTTOMAN EMPIRE

10. General Information

The era between the foundation of Ottoman Empire in 1299 to conquest of Istanbul in 1453 is accepted as the rise of Ottoman Empire by political historians¹⁸². This separation was made according to historical events. There are not many studies about economical periodization of Ottomans. For this reason, periodization according to political events was accepted by economists, accountants and also by

¹⁸² Periodization of Ottoman Empire were made according the events below:

The era between 1299-1453 is accepted as the Rise of Ottoman Empire (Until the Conquest of Istanbul)

The era between 1453-1579 is accepted as the Growth of Ottoman Empire (Until the death of Sokullu Mehmet Pasha),

The era between 1579-1683 is accepted as the Stagnation Period (Until the II Siege of Vienna),

The era between 1683-1722 is accepted as the Decline Period (Until Yash Treaty),

The era between 1722-1922 is accepted as the Dissolution Period (Until the Vahdettin's abandonment)

historians¹⁸³. But in our study four periods will be handled as mentioned before. The basic reason for this is that there are not many documents and records about the accounts of both the state and private foundations until the middle of XV. century. The main reason for this is that Ottomans made Söğüt, Bursa, Edirne and Istanbul as capitals in order in their period of foundation. Frequent change of capital city and lack of knowledge as a new state caused the loss of important documents. For this reason, Ottoman Empire is divided into four periods as rise of the Ottoman Empire, growth of the Ottoman Empire, the era between the growth and Tanzimat and the era between Tanzimat and the Republic.

Ottoman State or Ottoman Empire (In Ottoman Language: **دولت عثمانی**, **Devlet-i Âliyye-i Osmaniyye**) was founded by Osman Bey in today's Söğüt county of Bilecik in the time Anatolian Seljuk State as Ottoman Emirate in 1299¹⁸⁴. It is known that Ottomans belonged to "Kayı" or "Kay" tribe of Oguzs who came from Khorassan via

¹⁸³ Halil Sahillioğlu, **Türkiye İktisat Tarihi**, İstanbul: 1989. Also see Selçuk Trak, **İktisat Tarihi**, Bursa: Bursa İktisadi ve Ticari İlimler Akademisi Yayını, 1973., Ziya Karamürsel, **Osmanlı Mali Tarihi Hakkında Tetkikler**, Ankara: 1989., Nihad S. Sayarı, **Türkiye İmparatorluk Dönemi Mali Olayları**, İstanbul: 1977.

¹⁸⁴ Salih Özbaran, **Bir Osmanlı Kimliği 14.-17. Yüzyıllarda Rum/Rumi Aidiyet ve İmgeleri**, İstanbul: Kitap Yayınevi, 2004, p. 1 etc

Ahlat¹⁸⁵. It is not possible to comment on the foundation period of Ottomans since our knowledge is generally based on the books written in the following eras¹⁸⁶.

After Malazgirt War in 1071, ruler of Anatolian Seljuks distributed Kayı tribe to different parts of Anatolia which were especially on the routes of migration¹⁸⁷. One of these locations is Karacadağ region of Ankara. This area given by Anatolian Seljuks to Kayı tribe measures 1.000 kilometer squares approximately. Kayıs under the domain of Ertugrul Ghazi turned to west and took Söğüt and Domaniç regions of Byzantium.

In the 13th century Anatolia was gradually occupied by Mongols. In the 14th century many Turcoman emirates emerged in western Anatolia. The smallest of these emirates was Ottoman Emirate located in Eskişehir – Sakarya – Söğüt. Ottoman Emirate was the only Turcoman Emirate which had a border with Byzantium which was completely exhausted. Byzantium also had a deteriorated military power. Moral and economic status of the state was not good. Citizens were obliged to pay heavy taxes. Having no

¹⁸⁵ A. Zeki Velidi Togan, **Umumi Türk Tarihine Giriş**, 2. Press, İstanbul: 1970, p. 321-322.

¹⁸⁶ İlhan Şahin, "Kuruluştan Fetret Devrine Kadar Osmanlı Tarihi", **Doğuştan Günümüze Büyük İslam Tarihi**, İstanbul: Çağ Yayınları, C. 10, 1992, p. 135.

¹⁸⁷ According to Mehmet F. Köprülü's inspection of XVI. Ottoman Archives, there were many villages and clans carrying the name of "Kayı". Köprülü, Mehmet F. Köprülü, "Osmanlı İmparatorluğu'nun Etnik Menşei Meselesi", **Belleten**, Ankara: 1944, VII., p. 219-313.

stronger state in Balkans, western borders of Byzantium, opened to the way to Ottomans¹⁸⁸. Although the establishment area of Ottomans, Eskişehir-Sakarya- Söğüt, was connected to Ilkhans in the administrative structure, Ottomans had nothing to do with Mongol Ilkhans. Ottoman Emirate was also the most suitable emirate for political growth¹⁸⁹. For this reason, lands of Ottoman Emirate served as shelter to Oguz tribes, civil servants, soldiers and scientists of Anatolian Seljuks escaping from Mongol suppression. There were also several emirates in different sizes in the region which were called as "border emirates". Ottoman State, in the following periods, passed to Thracian peninsula and seized Byzantium.

Important historical events in Ottoman history are given below in chronological order¹⁹⁰.

CHRONOLOGY OF OTTOMAN EMPIRE

1261 - 1923

1261-1300 Menteşe, Aydın, Saruhan, Karesi and Ottoman Emirates were founded in Western Anatolia.

¹⁸⁸ Osmanlı Ansiklopedisi, İstanbul: Ağaç Yayınları, V. 1, p. 56-57.

¹⁸⁹ Osmanlı Ansiklopedisi, **ibid.**, p. 56.

¹⁹⁰ Halil İnalcık ve Donald Quataert, **Osmanlı İmparatorluğu'nun Ekonomik ve Sosyal Tarihi**, Çev: Halil Berktaş, 2. Press, Cambridge University Press, Eren Yayıncılık, 2000, p. 19-25.

1290-1324 Osman I.

1324-62 Orhan

- 1326 Conquest of Bursa by Ottomans (6 April)
- 1331 Conquest of Nikaia'nın (İznik) by Ottomans
- 1336 Collapse of Ilkhanian Mongol Empire in Persia
- 1354 Conquest of Ankara and Gallipoli by Ottomans
- 1361 Conquest of Adrianopolis (Edirne) (in spring)

1362-89 Murad I.

- 1363-65 Expansion of Ottomans in South Bulgaria and Thrace
- 1371-73 Conquest of Çirmen (Chernomen) Fort by Ottomans; admission of Balkan rulers Ottoman power
- 1385 Conquest of Sophia by Ottomans
- 1389 Ottomans victory over Balkan states coalition in Kosovo (June 15)

1389-1402 Bayezid I., the Thunderbolt

- 1396 Ottomans Niğbolu (Nicopolis) victory (25 September)
- 1402 Ankara War, Dissolution of Bayezid I. empire (28 July)
- 1402-13 Turmoil; throne fights among sons of Bayezid I.

1413-21 Mehmed I.

1421-1444 Murad II.

1446-1451

1423-30 Ottoman – Venetian War because of Selanik
(Thessaloniki)

1425 Annexation of Izmir and reconquest of western
Anatolia.

1439 Annexation of Serbia

1443 Invasion of János Hunyadi over Balkans, İzladi
war

1444 Varna War (10 November) Re-establishment of
Ottoman sovereignty over Balkans

1448 Second Kosovo War (17-19 September)

1444-1446 Mehmed II., the Conqueror

1451-1481

1453 Conquest of Constantinopolis (İstanbul) (29
May); Surrender of Pera (1 June)

1459 Conquest of Serbia and Mora

1461 Conquest of Trabzon Empire

1463-79 Battles with Venice

1468 Annexation of Karaman

- 1473 Başkent War (11 August)
- 1475 Conquest of Geneva colonies in Crimea

1481-1512 Bayezid II

- 1485-91 War with Egyptian Mamelukes
- 1495 Death of Prince Cem
- 1499-1503 War with Venice

1512-20 Selim I., the Grim

- 1514 Selim I defeated Shah Ismail in Çaldıran (23 August)
- 1516 Conquest of Diyarbekir; Annexation of East Anatolia. Defeat of Mamelukes in Mercidabık (24 August)
- 1517 Ridaniye war (22 January) and conquest of Egypt; Surrender of Mekka

1520-66 I. Süleyman, Magnificent

- 1521 Conquest of Belgrade (29 August)
- 1522 Conquest of Rhodos (21 January)
- 1526 Battle of Mohacs (29 August); Hungarian Kingdom joined as a vassal 1529 Siege of Vienna (26 September-16 October)
- 1534 Conquest of Tebriz and Baghdad
- 1537-40 War with Venice

- 1538 Siege of Diu in India
- 1541 Annexation of Hungary
- 1553-55 War with Persia, Amasya Peace Treaty (20 May)
- 1565 Siege of Malta (20 May-11 September)

1566-74 Selim II

- 1569 French Capitulations; First Ottoman campaign
 against Russia, Siege of Astrahan
- 1570 Takeover of Tunusia by Uluç Ali (January);
 Cyprus Campaign and Seizure of Nikosia or
 Levkosia
- 1571 Lepanto Sea War (7 October)
- 1573 Peace with Roman German Emperor

1574-95 Murad III

- 1578-90 War with Persia, Annexation Azerbaijan
- 1580 English Capitulations
- 1589 Janissary rebel in Istanbul
- 1591-92 Janissary Rebels
- 1593-1606 War with Habsburgs

1595-1603 Mehmed III

- 1596 Celali rebels in Anatolia
- 1603-39 Persian Wars

1603-17 Ahmed I

- 1606 Zsitvatörök Peace with Habsburgs
- 1609 Quelling Celalis
- 1612 Capitulations to the Dutch
- 1613-35 Rebel of Ma'noğlu Fahreddin
- 1618 Peace with Persia, withdrawal from Azerbaijan

1617-18 Mustafa I**1618-22 Osman II**

- 1621 Invasion of Poland
- 1622 Murder of Osman II

1622-23 Mustafa I**1623-40 Murad IV**

- 1624-28 Rebels in Anatolia; Anarchy in Istanbul
- 1624-37 Strikes of Kazakhs on Black Sea coasts
- 1632 Control of administration by Murad
- 1635 Erivan Siege (26 July-8 August)
- 1637 Control of Azov Castle by Kazakhs
- 1638 Recapturing Baghdad (24 December)
- 1639 Peace with Persia (17 May)

1640-48 İbrahim I

- 1640 Recapturing Azov
- 1645-69 War with Venice; Invasion of Crete; Iraklion
Siege
- 1648-56 Siege of Dardanelles by Venetians
- 1648 Dethronement and murder of the Sultan

1648-87 Mehmed IV, Hunter

- 1648-51 Mother Queen Mahpeker's (Kösem) rule
- 1649-51 Control of Janissaries in Istanbul and Celali
pashas in Asian provinces
- 1651-55 Anarchy in Istanbul; Blockage of Venetian
- 1656 Assignment of Köprülü Mehmed as the Grand
Vizier with great dictatorial authority (15
September)
- 1656-59 Control of central and rural administration
again
- 1657 Lifting Venetian siege (10 July)
- 1657-59 Regaining the control in Wallachia and
Transilvania
- 1661-76 Grandviziership of Köprülü Fazıl Ahmed
- 1663 War with Habsburgs (12 September)

- 1664 War of Saint Gotthard (1 August), Vasvar Peace (10 August)
- 1669 Control of Kandiye, Peace with Venetians (15 September)
- 1672-76 War with Polland, Annexation of Kaminiec with Podolia, Zuravno Treaty (27 October 1676)
- 1676-83 Grandviziership of Kara Mustafa
- 1677-81 Competition with Russia over Ukrain, Conquest of Cihir (21 August 1678)
- 1681 French Attack on Chios (24 July)
- 1683 Siege of Vienna (14 July-31 August)
- 1684 Holy Union against Ottomans
- 1686 Fall of Buda (2 September); Attendance of Russia to Holy Union; Venetians' landing on Mora
- 1687 Defeat against Habsburg army in Mohaç (12 August), rebels in the army; Dethronement of Mehmed IV (8 November)
- 1687-91 Süleyman II**
- 1688 Fall of Belgrade (8 September)
- 1689 Austurians arrival in Kosovo; Russian attack over Crimea

1689-91 Grandviziership of Köprülü Fazıl Mustafa; tax reformatations

1690 Recapturing Belgrade from Austrians

1691-95 Ahmed II

1691 Salankamen war; Death of Fazıl Mustafa (19 August)

1695-1703 Mustafa II

1696 Fall of Azov (6 August)

1696 Counter-attack over Hungary

1697 Zenta defeat of Ottomans(11 September)

1698-1702 Grandviziership of Köprülü Hüseyin

1699 Karlovitz Treaty (26 January)

1700 Peace with Russia (14 July)

1703 Rebels in the army; Dethronement of Mustafa II (22August)

1703-30 Ahmed III

1709 Refuge of Swedish king XII. Charles (Charles the Habitue)

1711 Defeat of Petro I in Prut war by Ottomans (19-21 July); Upheaval in Cairo, a new organization in Mamelukes; Şibali dominion in Gebel-i Lebanon

- 1712 Peace treaty with Russia: Reclaim of Azov
- 1713 Charles XII turns back to Sweden. Rule of Feners in Wallachia and Moldovia
- 1714-18 War with Venice, Taking Morea back
- 1716 War with Austria (24 April)
- 1717 Fall of Belgrade (18 August)
- 1718-30 Grandviziership of Damad İbrahim Pasha
- 1718 Passarovvitz Treaty with Austria and Venice (21 July): Recapturing Morea, Leaving important parts of Wallachia and Moldovia to Austria
- 1723-27 War with Persia, Ottoman invasion of Azerbaican, Hamadan Peace (4 October)
- 1730 Patrona Halil rebellion (28 September), Dethronement of Ahmet III (1 October), End of Lale term
- 1730-36 Attack against Persia; Loss of Azerbaican and western Persia
- 1730-54 Mahmud I**
- 1736-39 War with Russia and Austria (16 June 1736-September 1739)
- 1739 Peace Treaty with Russia and Austria; Recapturing Belgrade (18 September)

- 1740 Expanding French Capitulations; Ottoman-Swedish Alliance against Russia
- 1743-46 War against Narih Shah and Persia
- 1754-57 Osman III**
- 1757-74 Mustafa III**
- 1768-74 War with Russian Empire (8 October 1768-21 July 1774)
- 1770 Russian fleet in the Aegean; Ottoman defeat in Danube
- 1771 Russian invasion of Crimea (24 June)
- 1773 Ali Bey rebellion in Egypt
- 1774-89 Abdülhamid I**
- 1774 Treaty of Küçük Kaynarca (21 July): Freedom of Crimea Khanate and northern parts of Black Sea from Ottomans
- 1783 Annexation of Crimea Khanate by Russia (9 July)
- 1787 War with Russia
- 1788 Swedish war against Russia
- 1789-1807 Selim III**
- 1792 Jassy Treaty (9 January)
- 1798 Invasion of Egypt by Napoleon (2 July)
- 170

- 1804 Serbian rebellion
- 1805-48 Mehmed Ali administration in Egypt
- 1807 Fall of Selim's reforms with a rebellion (29 May)

1807-1808 Mustafa IV

1808 Slaughter of Selim

1808-39 Mahmud II, the Legal

- 1808 Sened-i İttifak (29 September)
- 1811 Slaughter of Mameluke relics in Egypt by Mehmed Ali
- 1812 Bucharest Treaty
- 1813 Calming the Serbian rebellion
- 1815 Operation against Ayan (Notables)
- 1820-1822 Operation against Tepedelenli
- 1821 Greek rebellion, Execution of Greek Patriarch (22 April)
- 1 825 Calming the Morea rebellion
- 1 826 Abolishment of Janissaries
- 1827 Akkerman Treaty with Russia (7 October), Ottoman navy burnt in Navarin
- 1828 War with Russia

- 1 829 Edirne Treaty with Russia (14 September)
- 1830 Greek Independence (24 April)
- 1832 Konya war with Mehmed Ali
- 1833 Hünkâr İskelesi Treaty with Russia (8 July)
- 1838 Trade Treaty with the British (16 August)
- 1839 Nizib war (24 June)
- 1839-61 Abdülmecid I**
- 1839 Commence of Tanzimat with Gülhane Hatt-ı
Hümâyunu (3 November)
- 1853-56 Crimea War
- 1856 Islâhat Fermanı (reformations edict) (18
February); Paris treaty (30 March)
- 1861-76 Abdülaziz**
- 1863 Abdülaziz's visit to Egypt
- 1864 Memleketeyn union
- 1866 Crete Rebellion
- 1867 Young Ottomans community, Abdülaziz's visits
to Europe
- 1869 Opening of Suez Canal
- 1872 Grandviziership of Midhat Paşa (31 July)
- 1875 Financial collapse of Ottoman Finance

1876 Dethronement of Abdülaziz, First Ottoman
Constitution

1876 Murad V

1876-1909 Abdülhamid II

1876 Decleration of Kanun-i Esasî (5 February)

1877 War with Russia (24 April)

1878 Berlin Treaty (13 July)

1881 Establishment of Düyün-i Umumiye Office

1885 Invasion of East Rumelia province by Bulgaria
(18 September)

1896-97 Rebellion in Crete, War with Greece

1903 Rebellion in Macedonia

1908 Young Turks Reformation and promulgation of
1876 constitution again (23 July)

1909-18 Mehmed Reşad V

1911 War with Italy (23 September-4 October)

1912-1913 Balkhan War

1914 Outbreak of World War I

1918-22 Mehmed Vahideddin VI

1920 French mandate over Syria and Lebanon,
English mandate over Iraq and Palestine

1923 Declaration of Turkish Republic (29 October).

At this point, we believe that it is necessary to give family tree of Ottoman dynasty with the history of the Empire. For this purpose, Figure-1 given below presents the family tree of Ottoman Dynasty¹⁹¹.

¹⁹¹ İnalcık and Quataert, **ibid.**, p. 17.

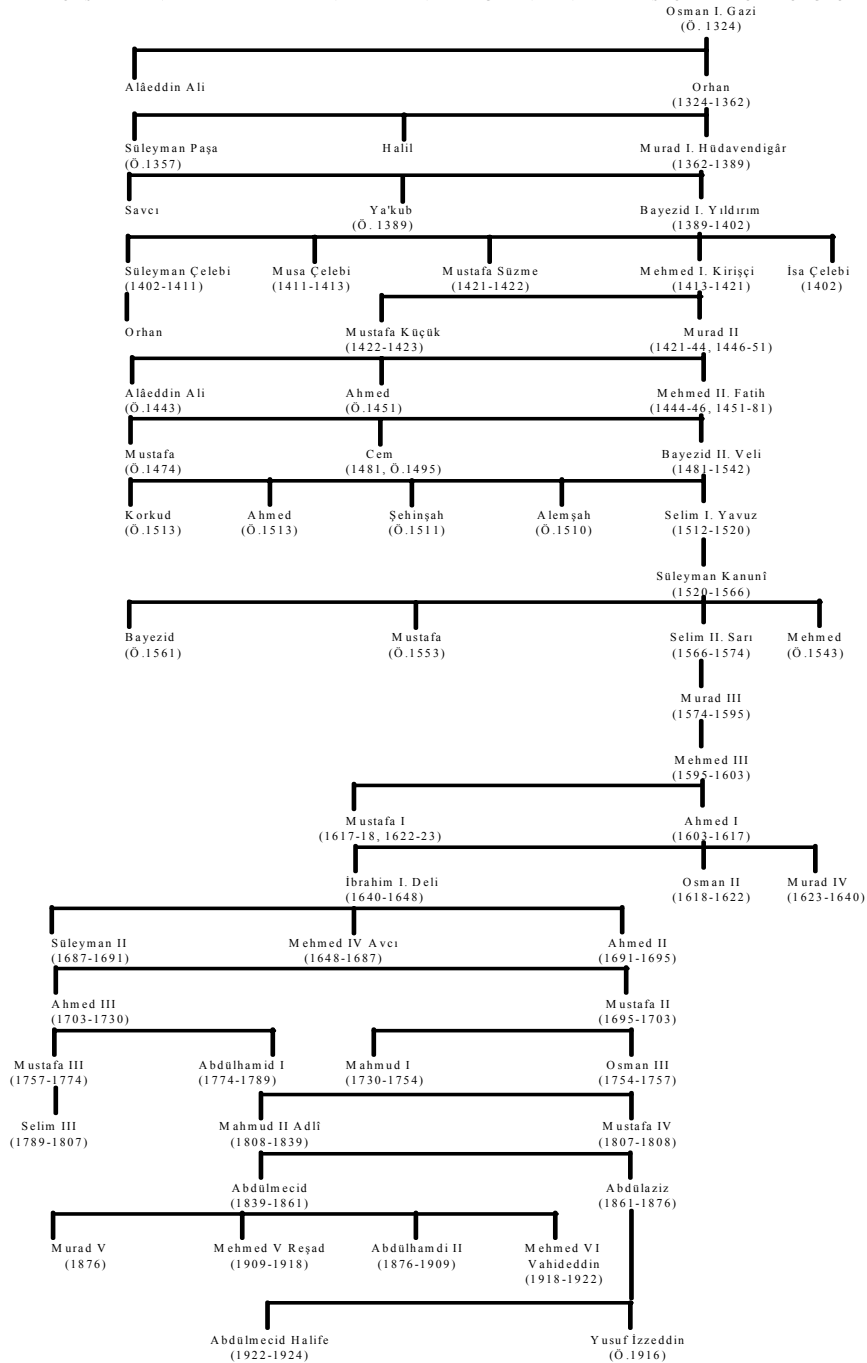


Figure-1: Family Tree of Ottoman Dynasty

11. Political Structure in the Rise of Ottoman Empire

Many different claims have been made about the foundation period of Ottoman Empire. Assertions about this period can be divided in two groups. The first claim has been made by H.A.Gibbons and his fellow researchers. According to this claim, local Christian citizens converted to Muslim and joined to a small community of 400 tents and this community made up the roots of Ottoman Empire. Second claim, asserted by Fuat Köprülü, underlines that Ottoman Empire was not a small community of 400 tents, but an heir to political power which had roots in previous Turkish states and was founded on a strong state tradition like Seljuks¹⁹².

Osman Bey took over Karacahisar, Bilecik, Yarhisar and Mudurnu. It was him who gave the name of emirate. Osman Bey, first acted as the liege man of Çobanoğulları Emirate and raided to Byzantium, after a treaty between these two parts, Osman Bey became a leader for such raiders and continued his attacks. The politics of Ottoman Emirate was conquering non-muslim countries which can be explained by an Islamic based “gaza-jihad” concept. In Oguz-Turcoman tradition this was called “alperen”

¹⁹² Şükrü Karatepe, “Osmanlı Devlet Yönetimi”, **Osmanlı Ansiklopedisi**, İstanbul: Ağaç Yayınları, Volume 1, 1995, p. 43.

(combatant for Islam)¹⁹³. This situation gradually forced Osman Bey for independence. After the conquest of Köprühisar and Yenişehir, Turcoman population was transferred to this area. Thus, Yenişehir became the center of frontier emirate. But contrary to what is known, Osman Bey did not declare independence at the end of XIII.century. Victories over Byzantium were effective in the path of foundation of Ottoman Empire. Anatolian Seljuks State under the dominion of Mongols was formally the ruling power in the end of XIII.century. The power of Mongols in Anatolia can be seen after the official fall of Anatolian Seljuks State in 1308. Ottoman Emirate gave yearly taxes to Mongolian Empire and from time to time sent soldiers to Mongols¹⁹⁴.

Expansion of Ottoman Emirate continued with conquest of Bursa one of the biggest Byzantine cities in Marmara region in 1326. Expansion continued in Orhan Bey's time who took over after the death of Osman Bey who died before the conquest of Bursa After a siege of 46 years Bursa was taken over and was made the capital on 6 April 1326. Orhan Bey minted money and turned the emirate into **Ottoman State**. The first silver coin was minted in Bursa in 1327. Appearance of Bursa changed with

¹⁹³ Ekmeleddin İhsanoğlu (Editör), **Osmanlı Devleti Tarihi**, İstanbul: 1999, p. 9.

¹⁹⁴ **Doğuştan Günümüze Büyük İslam Tarihi**, İstanbul: Çağ Yayınları, Volume 10, 1995, p. 140.

construction works¹⁹⁵. Other important Byzantine cities in Marmara region fell one by one after Bursa such as İznik in 1331 and İzmit in 1337. Byzantine armies under the command of Emperor III.Andronikos who wanted to stop the advance of Ottomans were defeated in Pelekanon (Maltepe) in 1329. In the time of Osman Bey, the lands expanded only in Byzantium.

But in the time of Orhan Bey the state also continued to expand in neighboring emirates. Thus, Ottomans had acquired both the navy of Karesi Emirate and its qualified commanders who knew important transportation points to Rumelia. In 1354 Ottomans landed to Rumelia by using the confusion between Palailogos and Kantakuzenos houses of Byzantium. The first fort they conquered in Balkans was Çimpe Fort in Gallipoli. After the death of Osman Bey, his son Orhan Bey took over. Byzantium had an internal chaos during that time. Kantakuzen asked for help from Orhan Bey in exchange to Çimpe Fort. Orhan Bey defeated Byzantine governors and used Çimpe as a base for transition to Rumelia¹⁹⁶. After taking over İznik, Orhan Ghazi coined Ottoman money with his signature. Although it is considered as the first Ottoman money, latest researches show that it was not Orhan Ghazi but Osman

¹⁹⁵ Halil İnalçık, "Bursa", **İA**, İstanbul: TDVY, Volume 6, 1992, p. 446.

¹⁹⁶ Feridun Emecen, "Kuruluşstan Küçük Kaynarca", **Osmanlı Siyasi Tarihi**, Ekmeleddin İhsanoğlu (Editör), Volume 1, p. 13.

Ghazi who coined the first Ottoman money¹⁹⁷. The Navy was formed in the time of Orhan Bey and Ottoman Emirate turned into the Ottoman Empire. The occasion which led Orhan Ghazi to independence was the end of Roman Seigniority of Temirtaş Noyan and the voidness in the administration of Anatolia. Death of Ilkhanian ruler Ebudaid Bahadır Khan in 1335 led to an authority gap in Anatolia. Orhan Ghazi fulfilled this voidness and Ottoman Empire was born¹⁹⁸.

After Orhan Bey, his son Murat I took his place (1326 -1389). Murat I continued the conquests in Balkans without interruption. In 1363, Byzantium – Bulgarian army, aiming to stop Ottoman advance, was defeated in Sazlıdere near Edirne and after this victory Edirne passed over to Ottomans. This was the starting of a new era for Balkan and European history¹⁹⁹. After a short time, united Magyar, Serb, Bulgarian, Wallachian and Bosnian army willing to take Edirne was heavily defeated near Edirne in the Battle of Maritsa (1364). Ottomans were successful in taking over Bulgaria, Greece and Serbia in short time. At the end of 14th century Ottomans had borders near Danube and Belgrade. Efforts of Balkan countries and their European

¹⁹⁷ İbrahim Artuk, “Osmanlı Beyliği’nin Kurucusu Osman Gazi’ye Ait Sikke”, **Türkiye’nin Sosyal ve Ekonomik Tarihi (1071-1920)**, Ankara: 1980, p. 27-33.

¹⁹⁸ Togan, **ibid.**, p. 338.

¹⁹⁹ Emecen, **ibid.**, p. 13.

supporters to stop the expansion of Ottomans were broken down with the Battle of Kosovo (1389), Nicopolis (1396), Varna (1444) and 2nd Battle of Kosovo (1448). Before the Conquest of Istanbul, most of the Balkans, apart from some port cities, Belgrade and its surrounding and Albania were conquered by Ottomans. The treaty signed between Dubrovnik (Rayuza) and Ottomans in 1365 took its place in history as the first international treaty²⁰⁰. In this time, the marriage between Germiyanoglu Suleyman Shah's daughter and Prince Bayezid, son of Murat I resulted in the transfer of Kütahya, Tavşanlı, Emet, Simav and Gediz regions as a dowry. Also, Akşehir, Yalvaç, Beyşehir, Karaağaç and Seydişehir were bought from Hamitoğulları Emirate by Murat I for 80000 gold in 1374 and this made Ottomans and Karamanoğulları, who were considered as the successors of Anatolian Seljuks, as neighbors. A rivalry started between Ottomans and Karaman Emirate. Ottoman Emirate gained the "state" title in the time of Murat I. Much advancement took place in military system and state organization²⁰¹. Son of Murat I, Yıldırım Bayezid I (nicknamed "Thunderbolt") (1389 – 1402) acceded to the throne in 1389²⁰². Murat I, in his reign of 27 years,

²⁰⁰ Ahmet Akgündüz and Said Öztürk, **Bilinmeyen Osmanlı**, İstanbul: OSAV, 1999, p. 43.

²⁰¹ Emecen, **ibid.**, p. 15.

²⁰² İlhan Şahin, "Kuruluştan Fetret Devrine Kadar Osmanlı Siyasi Tarihi, **Doğuştan Günümüze Büyük İslam Tarihi**, İstanbul: Çağ Yayınları, Volume 10, p. 155.

multiplied the lands he took from his father by five times and reached 500.000 km². He constituted the Finance Organization with the help of Çandarlı Halil Efe and Karamanlı Kara Rüstem²⁰³.

In the time of Yıldırım Bayezid, Anatolian Turkish unity was established again²⁰⁴. But this rising into power frightened Tamerlane who was preparing for a campaign against China. Tamerlane, who did not want to leave such a strong state on his west, by alleging the refuge Karakoyunlu and Celayir rulers to Ottomans, declared war against Ottomans and advanced up to Ankara. Bayezid I who sieged Istanbul thereat, removed the siege and met with Tamerlane's army in Çubuk Plain. The battle, known as Ankara Battle, resulted with a heavy defeat for Bayezid I since his Turkish tribe allies under his command betrayed him. This was one of the biggest clashed between two Muslim states. At the end of the war, Anatolian Turkish Union formed with great efforts was ruined. Progress of the state was halted and conquest of Istanbul was delayed for half a century²⁰⁵. Tamerlane shared the state between İsa, Musa, Mehmet and Süleyman Çelebi -sons of Bayezid I- and Anatolian seigneurs retrieved their old territories.

²⁰³ Akgündüz and Öztürk, **ibid.**, p. 43.

²⁰⁴ Şahin, **ibid.**, p. 156.

²⁰⁵ Yusuf Halaçoğlu, "Ankara Savaşı", **İA**, İstanbul: TDVY, Volume 3, 1991, p. 210-211.

Dividing Anatolian territories among the sons of Bayezid I commenced a new era for Ottoman history. The era of power struggles between the brothers is called “Fetret Era” (interregnum) (1402 - 1413). The struggle for power between brothers is a reflection of Central Asia Turkish culture. According to this tradition, every son of the emperor has a right on the throne²⁰⁶.

Without doubt, Ottomans took their financial system from the Ilkhanians known as Western Mongols. In the foundation period of Ottomans, there were some frontier tribes who were taxed by Ilkhanian State and Karaman, Germiyanogulları and Hamitogulları were some of these tribes established on the border of Byzantium and in Anatolia. Orhan Bey also acknowledged Ilkhanian sovereignty and paid taxes. Like the other tribes, Ottomans did not rebel to Ilkhanians or in other terms to Mongols and dealt with Byzantium and tried to expand borders. Although Orhan Ghazi had minted the first silver money for himself in 1327, financial and economic freedom of Ottomans was gained with the death of Ebu Said Bahadır Khan in 1335. In the time of Sultan Murad Hüdavendigâr, Kadiasker (military lawyer) Çandarlı Kara Halil Efendi and Karamanlı Kara Rüstem saw that the insufficiency of tribal system and

²⁰⁶ Şahin, **ibid.**, p. 164-165. Also see Halaçoğlu, **ibid.**, p. 210-211.

the necessity of establishing a new state and laid the foundations of Ottoman finance system²⁰⁷.

Ottoman State used siyakat writing and numbers in accounting records. Apart from this, they had some financial terms used by Ilkhanians. Terms like ruznamçe, an-hızâne, baz teslim, baz be-hızâne, ber veçhi mâlikâne, der-amed, resid, tahvil, muhassıl, muhtesib are some these. Seljuks and Ilkhanians used Persian in records but the writing and numbers were in siyakat. Siyakat is a form of writing which can be used only by experts today. This is an important fact for the prevention of fraud²⁰⁸.

12. Economic Structure in the Rise of Ottomans

According to some historians of economics who assert that some economic factors had an influence on the construction of Ottoman State, Byzantium was in a state of economic constriction and this resulted in a economic relation between the rich industrial Byzantium cities near Marmara sea such as İzmit, Bilecik, İzniik, Bursa, Alaşehir and Turkish people living on plains. Mustafa Akdağ names this as “Marmara Economic Unit”. Akdağ asserts that Marmara Economic Unit fed Ottoman State. He claims that

²⁰⁷ İsmail Hakkı Uzunçarşılı; “Osmanlı Devleti Maliyesinin Kuruluşu ve Osmanlı Devleti İç Hazinesi” **Belleiten**, Volume 42, P.165, p. 67-93.

²⁰⁸ Uzunçarşılı; **ibid.**, p. 67-93.

changes in Rumelia and Anatolia were the causes of this change²⁰⁹.

But Halil İnalcık tried to refute the claims of Mustafa Akdağ by an article. İnalcık mentions that Akdağ took some “rumors” as the starting point and insists that there were close relations between nomads, semi-nomads and settled citizens because of “vital necessities”. But he finds making this situation as the base of economic order and system for the Ottoman State as wrong²¹⁰.

Turkish tribes in Anatolia engaged in farming and raising livestock for a long time²¹¹. It can be said that agricultural economic structure was effective in the foundation period. In this time, agricultural economy kept its importance and taxes based on agriculture were important in financial administration of the state. Classification of lands according to fief order was done in the foundation period.

²⁰⁹ Mustafa Akdağ, “Osmanlı İmparatorluğu’nun Kuruluş ve İnkişafı Devrinde Türkiye’nin İktisadi Vaziyeti”, **Belleten**, TTK, 1949, p. 497-571.

²¹⁰ Halil İnalcık, **Osmanlı İmparatorluğu Toplum ve Ekonomi**, İstanbul: Eren Yayıncılık, 1996, p. 140. Also see Halil İnalcık, “Osmanlı İmparatorluğu’nun Kuruluş ve İnkişafı Devrinde Türkiye’nin İktisadi Yapısı Üzerine Bir Tetkik Münasebetiyle”. **Belleten**, Volume XV, 1951, p. 629-690.

²¹¹ Erol Zeytinoğlu; **İktisat Tarihi**, İstanbul: Süryay Sürekli Yayınlar, 1993, p. 100 etc.

Researchers²¹² who investigate agricultural production of Ottoman State mention that agricultural production was not efficient in meeting the urbanization and exportation. The reason for the lack of exportation is related to insufficiency of agricultural technology, inconvenience of the lands and the climate and drought. Insufficiency of farming made cattle breeding as the additional means of existence.

It is also necessary to mention that the state took taxes from both agricultural production and stock raising, controlled the traffic of cereals for supporting the necessary aliments and applied fixed prices. In this situation it can be said that cities as the centers of commercial development did not break off from the agricultural characteristics and as a result, two kinds of urbanization was created. Bursa was an example for one kind of urbanization as one of the big cities detached from the agricultural production around it and the other kind was small cities consisting farmers. Trade was the means of existence in big cities detached from agriculture and agriculture and stock raising were the main sources in other cities.

In the first half of the XV century, we see Bursa as the center of international trade. It is known that people

²¹² N. Ünal Nalbantoğlu; "Osmanlı Toplumunda Tarım Teknolojisi, Artı Ürün ve Kent Ekonomisi, **Türkiye İktisat Tarihi Semineri**, Ankara: Hacettepe Üniversitesi Publication, 1972.

from Genoese, Catalonia, Florence and Venice traded in Bursa. Bedesten Bazaar by Orhan Gazi, Cotton Inn (İpek Hanı) (made as a foundation for Yeşil Mosque) by Çelebi Mehmed were important points of trade²¹³. İbn Battuta visited Bursa in 1333 and commented as "a beautiful city with lively markets and big streets"²¹⁴.

13. Financial Structure in the Rise of Ottomans

The first financial structure of Ottomans was established by Çandarlı Kara Halil and Karamanlı Kara Rüstem in the time of Murad I. With the expansion in the borders, the financial structure also developed²¹⁵.

It will be beneficial to start the subject by an anecdote to understand the viewpoint of Ottomans on taxing. The following conversation takes place between Osman Bey and a member of Germiyan family.

*“Kadı (lawyer) is assigned. Sübaşı (soldier) is assigned. The market is settled and sermon is delivered. These folks are looking for order. Someone from Germiyans came and asked them to sell the taxes of the market to him. The citizens replied him to go to Osman Khan. That man went to the Khan. Osman Ghazi asked: **“What is a tax?”** The man*

²¹³ İnalçık, **ibid.**, p. 149.

²¹⁴ Halil İnalçık, “Bursa”, **İA**, İstanbul: TDVY, Volume 6, 1992, p. 446.

²¹⁵ Yusuf Halaçoğlu, **XIV.-XVII. Yüzyıllarda Osmanlılarda Devlet Teşkilatı ve Sosyal Yapı**, Ankara: TTK, 1996, p. 64.

replied: "I take a commission from whatever comes to the bazaar". Osman Ghazi: "How can you dare to ask for a share from the things coming to the bazaar?" The man answered: "My lord! This is a tradition. It takes place in every country and the ruler has the right for this share". Osman Ghazi asked: "Is this a rule of God or is it ordered by the lords?" The man answered: "It is a tradition my lord! It came from the history". Osman Ghazi got angry and said: "How can one claim a share on other's earnings? The possessor has the rights. What is my contribution in his possession and how can I ask for a tax? Go away please! Do not say me one more word. Because I may harm you".

Upon this, the citizens: Oh our Khan! "It is a tradition to give something for the ones who wait this bazaar." Osman Ghazi: "If you say so, whoever brings and sells a load of goods gives two akça. If he does not sell anything, then he must not give anything. If someone breaks this rule, then may God shatter his religion and world. If I give someone fief, no one can take it away without any reason. It should pass to his son. It should pass even if it is too small. His servants should attend the military campaigns until he can attend the campaigns. May God be with him who keeps this rule. If someone from my descendants put a rule against this rule,

may God not be with him"²¹⁶. As it can be seen from this anecdote, some terms as taxation and collecting taxes were not clearly defined by Ottomans.

In the foundation period of Ottoman State between 1299 and 1453 many institutions were established and the principles of financial administration were set out. While structuring the financial administration of the state, accounting system was also put into practice. It will be beneficial to overview Ottomans' political and financial structure in the foundation period before continuing with the practice of accounting system taken from Ilkhanians.

İsmail Hakkı Uzunçarşılı mentions that Ottomans took their first administrative system from Anatolian Seljuks and İlhanians. As the historians point out, the Divan was the most important decision making unit in the central structure of tribes. It is understood that the padishah or his vizier directed the Divan. In Ottoman Emirate, as it was in the Ilkhanians, viziers belonged to ilmiye (scholar) class. After Osman Ghazi, administration of the conquered lands was given to the commanders who conquered them. Later, these regions were turned into

²¹⁶ Finance Ministry, **Osmanlı Vergi Mevzuatı**, Ankara: Maliye Bakanlığı Araştırma, Planlama ve Koordinasyon Kurulu Başkanlığı Yayın No: 1998/348, Türk Tarih Kurumu Basımevi, 1999, p. 1.

Sancaks (a subdivision of a province) and Kadıs were assigned them as rulers²¹⁷.

It is understood that throughout XIV century Iran, Syria and Cairo were superior to Anatolia in terms of culture and state order. It is known that after the conquest of Istanbul, superiority passed to Ottomans and scholars moved to lands of Ottomans. For this reason, it is logical for Ottomans to make use of Arabic and Ilkhanian state system²¹⁸.

Throughout the first half of the XIV century Divan administration taken from Ilkhanians was used and formed accordingly²¹⁹. At the beginning the Divan was congregated under the padishah every morning. Apart from Veziri Azam (Grand Vizier) and other viziers, Kazasker (military judge), Defterdar (head of provincial treasury) and Nişancı (carrier of the ruler's signature) attended these meetings. Vezir-i Azam dealt with military affairs, Kazasker with legal affairs, Defterdar with financial affairs and Nişancı as the head secretary of the divan dealt with affairs of land, appenage, fief and timar. In the rise of Ottoman State, padishah monitored the divan. After Mehmed the Conqueror, Vezir-i Azam, also known as Sadrazam in later times, presided over the Divan.

²¹⁷ İsmail Hakkı Uzunçarşılı, **Osmanlı Tarihi**, Volume 1, p. 126-127.

²¹⁸ Uzunçarşılı, **ibid.**, p. 126-127.

²¹⁹ Uzunçarşılı, **ibid.**, p. 501.

In the administrative structure of Ottoman State, beylerbeylik, sanjak, district and villages are the units from the biggest to the smallest. Beylerbeylik is also known as province. State expenditures and collected taxes were distributed according to this structure.

It is natural to internalize the administrative structure of Ilkhanians since Ottomans had close relations and paid taxes to them. The most important document showing that the Ottomans paid taxes to Ilkhanians for centuries is Risale-i Felekkiye, one of the most important teaching books of accounting²²⁰.

Taxes were divided under two names as Şer'i and Örfi taxes and there were 80 şer'i taxes. Teklif-i Örfiye (in the time of Bayezid II) found 97 kinds of taxes under the name of avarız tax²²¹.

At this point, a schematic projection of the taxes practiced by the Ottoman Empire until the Tanzimat Edict will be given²²².

²²⁰ This work can be found in Hagia Sophia Library with id. no 2756.

²²¹ Halaçoğlu, **ibid.**, p. 65.

²²² Erdoğan Öner, **Osmanlı İmparatorluğu ve Cumhuriyet Döneminde Mali İdare**, Unpublished doctorate thesis, 1997.

No	Name of the Tax	Subject	Taxpayer	Amount and Rate	Time of payment	Collector
1	Şer'i Taxes					
A	Zekât (Islamic Poor Tax)	Owned properties	Every qualified Muslim	1/40 rate	Once a year	
B	Harac (as land tribute)					
a.	Harac-ı Muvazzaf	From the miri lands used for agriculture		fixed		
aa.	For the rent of land					
	1. Resm-i Çift (Çift Akçesi)	Used lands	Land owner muslims. Imams and some civil servants are exempted.	As fixed for each çift	Every year on March 1	Tımar or property owner or foundation.
	2. Resm-i Zemin (Dönüm Resmi)	Lands given to the registry by the cavalier	The cultivators of the land	Fixed for each Dönüm	Every year on March 1	Tımar owner (sipahi)
	3. Resm-i Asiyab (Değirmen Resmi)	Flour and olive mills on the lands of cavalier	Mill keeper	Fixed for each mill	Every year on July 19	Tımar owner
bb.	Individual taxes					

No	Name of the Tax	Subject	Taxpayer	Amount and Rate	Time of payment	Collector
	1. Resm-i Bennak (Bennak Resmi)	Residency in the country	Head of family who has no lands or less than half çift, in other words those who are capable to work but not working. Academicians are exempted.	In different rates	On March 1	Timar owner
	2. Resm-i Mûcerred	Residency in the country	Non married landless or little landed peasant	In different ratios	On March 1	Timar owner
	3. Resm-i İспенç	Equivalent of çift tax taken from Muslims	Non muslim farmer males	Fixed	On March 1	Timar owner
	4. Resm-i Arus (Gerdek Resmi)	For the marriage of women	Her husband	Fixed	On marriage	Timar owner or official
	5. Resm-i Duhan (Tütün Resmi)	Provisional settlement on land	Provisional settlers and those who do not work in agriculture	Fixed	In winter months	Timar owner
cc.	Cezayı Nakdi Olarak					
	1- Resm-i Çift Bozan	Leave of land	Farmer leaving his land	Fixed	In Muharrem month	Timar owner
	2- Resm-i Cürüm ve Cinayet	Agricultural damage to land	Responsible farmer	Fixed		Timar owner

No	Name of the Tax	Subject	Taxpayer	Amount and Rate	Time of payment	Collector
b.	Harac-ı Mukaseme	Revenue gathered from Miri lands (agricultural products and fruits)		Verimine göre gayri safi hasılatı 1/10'dan yarıya kadar		
	Öşür (Aşar-ı Şer'iyye)	Agricultural Products	Muslim or non Muslim subjects	According to yield	On Harvest time	Timar owner, Foundation or Treasury
	1. Resm-i Bağ	Vineyards	Producer	From the product between 10%-50%	On Harvest time	Timar owner, Foundation or Treasury
	2. Resm-i Şıra	Grape juice	Producer	From the product between 10%-50%	On Harvest time	Timar owner, Foundation or Treasury
	3. Resm-i Bahçe	Fruit gardens	Producer	From the product between 10%-50%	On Harvest time	Timar owner, Foundation or Treasury
	4. Resm-i Bostan	Vegetable products	Producer	From the product between 10%-50%	On Harvest time	Timar owner, Foundation or Treasury
	5. Resm-i Fevaki	Other fruits in vineyards	Producer	From the product between 10%-50%	On Harvest time	Timar owner, Foundation or Treasury
	6. Resm-i Kovan	Skep product	Producer	10% for the product	On Harvest time	Timar owner, Foundation or Treasury
	7. Resm-i Harir	Bombyx mori cocoon	Producer	From the product between 10%-50%	On Harvest time	Timar owner, Foundation or Treasury

No	Name of the Tax	Subject	Taxpayer	Amount and Rate	Time of payment	Collector
	8. Resm-i Penbe	Cotton	Producer	From the product between 10%-50%	On Harvest time	Timar owner, Foundation or Treasury
	9. Resm-i Giyab	The number of meadows mowed	Producer	In different rates	On Harvest time	Timar owner, Foundation or Treasury
	10. Resm-i Ağ	Fish caught	Producer	In different rates	On Harvest time	Timar owner, Foundation or Treasury
	11. Resm-i Odun		Head of house	A cart of wood for each house		
C	Taxes taken from animals (Zekât-ı Sevaim)		Animals			
	1. Ağdet-i Ağnam	Ovine (sheep and goat)	Ovine owners	Fixed for each	Once a year	Timar owner or Treasury
	2. Ondalık Ağnam Resmi	Ovine (sheep and goat)	Ovine owners	Fixed for each	Once a year	Treasury
	3. Yave Vergisi (Kaçkan Resmi)	Finding the lost animal	Animal owner	Fixed for the distance		Bulunduğu toprak sahibi
	4. Otlak, Kışlak yada Yaylak Resmi	Pasturing animals coming from other places	Herdsmen who do not pay Ovine tax	Fixed for each sheep or goat	Zemheri	Timar owner or Treasury
	5. Ağıl Resmi (Yatak Resmi)	For constructing sheepfold on the lands of cavalier for winter or production			At the entrance of the fold	Timar owner

No	Name of the Tax	Subject	Taxpayer	Amount and Rate	Time of payment	Collector
	6. Resm-i Canavar (Resm-i Hınzır)	Pigs	Non muslim owners	For each pig Fixed	At the end of harvest	Timar owner (Treasury)
	7. Zebhiye Resmi (Serçin Resmi)	Slaughtered animals	Owners of the butchered animals	For each Fixed	During the slaughter	Treasury
	8. Selâmet Akçası (Geçit Resmi, Toprak Bastı Parası)	Dispatch of herds to Istanbul or transit	Herd owner	For each Fixed	During transit	Treasury
	9. Ağnam Bâcı	Sheep trade in the market	Sellers	Increasing for each sheep	During the purchase	Treasury
D.	Cizye (Harac-ı Ruus)	Non muslim males (for protection and exemption from the military service)	Matured non muslim males	Fixed for three classes	Once a year	Treasury
E.	İhtisab Resmi (Several bacs such as Damga, Mizan evzân ve ekyâl, yevmiye-i dekakin, bâc-ı Pazar)	Commercial transactions, goods purchases	Tradesmen and craftsmen	Fixed		Treasury
F.	Customs tax (Zekat-ı Aşır)	Internal or external goods transfer	Exporter or importer	Rational or for each yuk Fixed	During the transfer	Treasury
II.	Örfi Taxes (Taxes collected with the control of the Ruler)					

No	Name of the Tax	Subject	Taxpayer	Amount and Rate	Time of payment	Collector
A.	Rûsum-ı Örfiye	Service fulfilled	Beneficiaries			Kadı or other civil servants. Tımar owner in free Tımar.
a.	İane-i Hûkkamiye, Bedel-i mübaşiriye, kalemiyye, kâtibiyye, kethûdaiye, harc-ı defter, harc-ı mahkeme, yazıcı akçesi, kaydiye harcı, ilâm harcı, ahar vekâlet harcı, tahsildariye etc.	Amounts given during legal procedures, salaries of bailiffs, collector and clerks etc.	Beneficiaries	Fixed or relative rates	During transaction	Kadı and other officials
b.	Harc-ı reddiye, taahhüd	Taxes born from the securities and undertaking bonds of contractors and bonded jewelers to treasury and property offices	Contractor or jeweler	Fixed or relative rates	During transaction	Treasury
B.	Tekalif-i Divaniye (Avârız-ı Divaniye, Avârız Taxes)	Immediate or war expenditures of the state	Heads of Houses (Privileged provinces are exempted)	The share accrued from the General distribution for each house or individual	Yearly or supernatural events such as wars	Treasury (Tevzi books)

No	Name of the Tax	Subject	Taxpayer	Amount and Rate	Time of payment	Collector
a.	İmdadiye-i Seferiye	When the treasury could not meet campaign costs	Heads of Houses (Privileged provinces are exempted)	The share accrued from the General distribution for each house or individual	Yearly or for extraordinary cases as wars	Treasury or military official
b.	İmdadiye-i Hazariye	When needed during times with no campaigns (salaries of the staff, support for campaigns, etc)	Heads of Houses (Privileged provinces are exempted)	The share accrued from the General distribution for each house or individual	In two installments	Treasury or related administrators
c.	İane-i Cihadiye	Temporary for supporting campaigns	Heads of Houses (Privileged provinces are exempted)	The share accrued from the General distribution for each house or individual	In two installments	Treasury
d.	Avarız akçesi, Mukabele akçesi, Menzil-i Malı, residence expenditures, Han, house and meadow rent, Bedeli Nüzül, Peksimet Bahası, Zahir Bahası, Ulufe Bahası, Kumanya Bahası, Tayinat Bedeli, Taamiye v.b.	Temporary support for soldiers in a definite location for their accommodation	Heads of Houses (Privileged provinces are exempted)	The share accrued from the General distribution for each house or individual	In two installments	Spent partially at location Partially sent to treasury

No	Name of the Tax	Subject	Taxpayer	Amount and Rate	Time of payment	Collector
e.	Rowman salary, dockyard cost, Asakiri Bahriye, rowman Avarızı etc.	Salaries of ship personnel who sail and row the ship	Heads of Houses (Privileged provinces are exempted)	The share accrued from the General distribution for each house or individual	In two installments	Spent partially at location Partially sent to treasury
f.	Harc-ı ferman, harc-ı evamir, kudumiye, cevaiz, hediye bahası, kaftan bahası, tebşiriye-i mutade v.b.	Costs and tips of Viziers, messengers, governors who are assigned to other places or posts and taxes taken for important fermans and edicts	Heads of Houses (Privileged provinces are exempted)	The share accrued from the General distribution for each house or individual	In two installments	Related administrators
g.	Office expenditure, horse expenditure Transfer expenditure, hand over expenditures	Collection of expenditures of transferred officials and their clerks and families from the families	Heads of Houses (Privileged provinces are exempted)	The share accrued from the General distribution for each house or individual	In two installments	Related administrators

14. Explanations about the Samples from the Ottoman Empire Period

In this part of the study, 11 samples about jizyah, foundation, matbah-ı amire and Şirket-i Hayriye have been given. Information about the choice and structures of these samples will be presented here.

Jizyah is a tax form collected from non-muslim citizens living under the Islam states in turn of the protection and exemption from the military service. According to Islamic law, jizyah is taken in two forms. The first one is regulated according to agreements with a fixed amount which is called "**maktu jizyah**". The second one is predetermined according to the financial status of the individuals and is called "**âle'r-rüûs**". Until the XVI century this tax was generally called as "**haraç**" (tribute). In the later times jizyah or **cizye-i şer'i** terms were preferred.

The amount of the jizyah was defined by Şeyhulislam (the chief religious official in the Ottoman Empire) with a fetwa and was announced by the sultan. According to this, jizyah amenable were classified into three groups as **âlâ, evsat and ednâ**. This grouping showed the rich, middle and poor classes.

When a conquered land become a state of the Ottoman Empire, the regional Kadi was responsible for the census of the jizyah amenable and for recording them on a

book. This book which included the jizyah amenable and the amount of jizyah they were required to pay was signed and sealed by both the officer in charge of census and the Kadi. It was called **“Defter-i Cizye-i Gebrân”** and was referred to as the actual book. It was prepared in two copies, to send one to the head (Dersaade-İstanbul) and the other was kept in central office of Beylerbeylik.

The Ottomans exempted the women, the children, the blind, the disabled, the unemployed and the poor according to the Islamic law. However the widowers who inherited the lands of their husbands were amenable to pay the jizyah tax.

Once in three years an inspection called **“nev-yafte”** (new emergence, newly appeared) was carried out. With this inspection the death would be stroke off the record and those who had been ignored and not registered due to any reason and those who had reached the adulthood thus becoming a tax payer were registered in the book of that year under the name of **“nevyâfte”**. In addition, attention was paid in order not to decrease the tax payer number which had been determined earlier.

The examples we provided belong to XV and XVI. centuries and demonstrate that the jizyah collected by jizyah collectors is passed to the Treasury.

Jizyah payers have two other liabilities. These are the extra sum paid to tax collectors as salary and “maışet” (livelihood) and the money they paid under the names of “resm-i hesap”, “ücret-i kitabet” or “harc-ı muhasebe” for the officers in the central jizyah office. In the XVI. century, the tax collectors and clerk who accompanied them would collect 1 akche from each house for their own behalf. They were put on salary and the additional tax was abolished under the Tanzimat Edict.

First of the three examples we provided about the jizyah accounting which belongs to year 895 of the muslim calendar (1473 of Gregorian calendar) and it involves the accounting of the money claimed by the jizyah collectors in Sophia and its surroundings and consigned to the Hazine-i Amire (head treasury). The example was extracted from Muallim Cevdet Manuscripts, number 091, sheet 444a, page 864, Municipality of Istanbul.

The second and the third examples are about jizyah accounting which belongs to year 945 of the muslim calendar (1538-1539 of Gregorian calendar) and it involves the accounting of the money claimed by the jizyah collectors in Arhos and Gördos villages of Mora Peninsula and consigned to the Hazine-i Amire. It is extracted from the Ottoman Archives of The Prime Ministry, MAD (d), number: 6898, pages 100 and 101.

Foundation can be defined as the dedication of a person's movable or immovable property to public benefit eternally by detaching this property of his assets. The document issued on a foundation is called "**vakfiye**". While the name for the person who practices foundation is "**vâkîf**" (cognizant), the property is called "**mevkûf**" (devoted). "Vakfiye"s are arranged before the Kadi.

"Vâkîf" (cognizant), appoints in his "vakfiye" a trustee to administer the foundation. The trustee collects the revenues of the foundation, spends them on what is determined in his vakfiye and supervises the foundation officers. If the trustee of the foundation had not been specified in the vakfiye, a person competent for the task is appointed by the Kadi.

There is another officer with a higher rank called "**nâzır**" (chief), who supervises the transactions regarding the foundations, in the vakfiyes of Emperor's and Sultan's foundations and certain large foundations. The trustee acts in accordance with the directions of this chief and is supervised by him if necessary.

The trustee is liable to the Kadi and Kadi has the authorization to appoint another person to his post if he is absent for a long term or maladministers the foundation. Besides, in cases where the foundation transactions peak, Kadi might appoint someone called "**kaymakam-ı**

mütevelli” (deputy trustee) to administer certain tasks of the foundation.

In the period before the Tanzimat, records regarding foundation accounting were kept in Haremeyn Accounting Office, Haremeyn Tax Office, Small Foundations Accounting Office and Anatolian Accounting Office which operate under Bâb-1 Defterî (Books Post).

Haremeyn Accounting Office and Haremeyn Tax Office keep the records and monitor the accountings of two holy cities (Mecca and Medina) and foundations possessed afterwards. Every year accounting transactions of all foundations under these offices are examined by foundations inspectors and the original book is sent to Head Accounting Office while the copy is kept.

Haremeyn Accounting Office under Darussaâde Aghas was in chare of dealing with the foundations of the Emperor and the Sultan and those of Great mosques called *Selâtin* and tha salaries of people who worked there. Haremeyn Tax Office mostly carried out the rental transactions of foundation lands and buildings.

We have provided five examples on foundation accounting within our study. First of them was a book of Orhan Gazi Foundation which dates back to 859 of Muslim calendar (1455 AD). [Note: a presentation article was written by *İ. Hakkı Uzunçarşılı* on the Persian vakfiye of

Rabi' al-awwal 724 (1324 of Gregorian calendar) of Orhan Gazi. Vide Belleten, Volume V, Number: 19 p. 277-288]. The original copy of the book which is composed of 12 sheets is in Cyril Methodius Library in Sophia (Bulgaria) and registered in the number 27/34 of OAC (Oriental Archives Collection) Fund. Photocopy and transcription of it can be found in the book prepared by Necati AKTAŞ-Seyyid Ali KAHRAMAN named as Ottoman Documents in Bulgaria [*Bulgaristan'daki Osmanlı Evrakı, p.139-170, Ankara 1994*]. The sample we provided here shows the pages between 1b-4b and 10a-12a sheets of the book. Since the number of samples belonging to the foundation period of Ottoman Empire is restricted in number, this document dated 1455 has a great importance for the history of accounting. The expression "**Cümletân**" taking place at the end of book also occurs in Risâle-i Felekiyye [See Risale-i Felekiyye, sheet 31].

The second sample about foundation accounting belongs to Atik (Old) mosque in Edirne covering a period of 11 months between 1 Ramazan 894 [19 July 1488] - 30 Receb 895 [19 June 1489]. It can found in Istanbul Municipality, Muallim Cevdet Manuscripts, Atatürk Library, Nr. 091 between pages 139^b / 277. Also see Ömer Lütfü BARKAN, Belgeler, Volume I, Issue 1-2, p. 299-300.

The third sample belongs to Haremeyn [Mecca - Medina] in Thesssalonika and Yenice-i Vardar covering between the dates 18 Şevval 1080 - 29 Şevval 1081 [11 March 1670 - 10 March 1671]. It can be found in Prime Ministry Ottoman Archives under the code of D.HMH(d) with number 21363.

The fourth sample is from the Kemankeş Ahmed Ağa mescid foundation near Lâleli Çeşme in Istanbul. It covers the dates 1 Cemâziyelâhır 1132 [10 April 1720]- 30 Cemaziyelevvel 1133 [1 April 1721] and can be found in D.HMK(d) with number 21363.

The fifth sample is from an accounting of a farm. This book can be found in Prime Ministry Ottoman Archives under the code of D.HMH(d) with number 218233 and shows the agricultural products, cattle, losses and expenses of the Çifteler farm of Emirdağ district of Karahisâr-ı Sahip [Afyon] province between 7 November 1830 and 8 November 1831.

Matbah-ı Âmire, is term which means royal kitchen. Food was prepared here for four to five thousand people every day. This number reached even ten to fifteen thousand during some official or special days. There was a spare spot where the food of the Emperor was cooked and it was called “**Matbah-ı Has**” (special kitchen).

The person with the highest position in the Matbah-ı Âmirî was called the **“Matbah Emîni”** (head of the kitchen). He had one assistant and two clerks. Matbah Emîni was in charge of all the food consumed and the provision of the kitchen equipment. **“Pazarcıbaşı”** (head shopper) carried out the purchase of kitchen supplies.

All the comestibles required for the feeding of the Emperor and all other personnel were kept in the storage house of the Court. **“Kilercibaşı”** (head of the storage house) was in charge of it. Head of the storage house or cellar was responsible for keeping documentation of comestibles and cooking expenditures and also following the preparation of the food for the Emperor, his house and palace personnel. Expenditure clerks kept the book of food bought for the royal kitchen.

Accounting of Matbah-ı Âmirî cellar was done every year and other supplies and materials were passed over and for this take over a bonus was given to cellar and kitchen personnel under the name of **“devriye”**.

The main books of Matbah-ı Âmirî were purchase, expenses, cellar, salaries and expenditures. Apart from these books, there were also daily, monthly and yearly purchase books in which documentation of other materials and goods were kept. Also, the Emperor's private kitchen was separately recorded. When the Head of Matbah-ı Âmirî

left his office, he would pass the duties to the newcomer and close all his accounts.

The sample about Matbah-ı Âmire accounting shows the documentation of supplies used in royal kitchen in Zilhicce month of 1269 (12.06.1469-10.07.1469). The sample can be found in Kamil Kepeci classification of Prime Ministry Ottoman Archives with number 7270 between the pages 3-4, 20-21 and 22.

Şirket-i Hayriye is the first maritime lines company established in Ottoman State. Foreigners in Istanbul generally resided in Büyükdere region and for transporting to the center, with the order from the state, allocated two steamboats working reciprocally. The state took this duty from foreigners by allocating a steamboat from Tersane-i Âmire (shipyard) to the Bosphorus in 1850. In the same year a joint stock company under the name of “**Şirket-i Hayriye**” was founded. Most of shares were shared among the Emperor Abdülmecid and his ministers and other high ranked officials. With the establishment of this company and regular steamboat services, the Bosphorus gained importance and many improvements took place. New ports were constructed in time with demand and possible facilities were served to the public.

After serving for 94 years, Şirket-i Hayriye was transferred to Maritime Lines Office of the Ministry of

Transportation in 1944. At the present, it continues its life under İstanbul Metropolitan Municipality.

The samples of Şirket-i Hayriye (it is a single sample but since it covers several different pages from the same record, plural form is preferred) are accounting summaries showing all the income and expenses status of the company in August of 1854. This sample can be found at Prime Ministry Ottoman Archives, İrade Dahiliye, MMS, number 251. The second part of the sample is the budget of Şirket-i Hayriye of 1854-1855. This part of the document can be found in a book called Boğaziçinde Asırlık Seyahat-Belgelerle Şirketi Hayriye (Travel in Bosphorus for a century: Şirketi Hayriye with documents) by State Archives General Directorate, pages 119-120.

15. Accounting Record Samples from the era of Foundation

In this section, general information about accounting record books which were used as samples in our study is given. The information given here will not be repeated under other headings in this second part of the study.

150. Jizyah Accounting Office Catalogue (628):

As one of the basic revenue sources of Ottoman Empire, jizyah was collected from male population of non-muslim minority.

It was known as “harac” until XVI century. Collectors of this tax were known as “haracı” or “haraci” and in later times as “jizyahdar”. Jizyah is şer’i tax which requires special attention in collection and expenditure²²³.

This tax in return for the protection of non-muslims and the exemption from military service was not taken from the clergy, children, women, old, disabled and some civil servants.

The amount of jizyah was not the same in every region of the empire. Also, the collection procedures were not the same for all regions. Jizyah tax was not defined for the person, but for the house in some places like Cyprus.

Jizyah was categorized as a’la, evsat and adna in accordance to the power of the taxpayer. Defining the tax in different amounts was because of the financial situation of the taxpayer. It was collected either as goods or in cash.

The study was made under the light of the information given here with samples from the Ottoman Archives of Prime Ministry.

²²³ Halil İnalcık, “Cizye (Osmanlılarda)”, **İA**, İstanbul: TDVY, Volume 8, 1993, p. 45.

Ottoman Archives of Prime Ministry consist of records of books in Sultanahmet Library. Their catalogue numbers start with 26561 and finish with 27415/34. The first book was written in 966 and the last is written in 1250 in Muslim calendar. Some of the names of books in this entry according to their styles are: Erkâm, cizye-i gebrân, muhasebe, muhasebe icmâl, havâlât, bakaya and müfredat etc. These books were generally kept in siyakat writing. Divan numbers are used from time to time. Sometimes, under the title of “minha et-teslimat”, jizyah expenditures are given. The places where the jizyah is spent is given in details.

A’la, evsat and edna types of jizyah are shown separately. These expressions are encoded with several symbols. Apart from this, history of the minority is written and physical description of the individuals is made as: “tall, black eye browed, with hazel eyes, chubby faced etc.”.

Also the names of the bailiffs who kept these books and their duties are given. At the end of the book, the total amount of jizyah is calculated and it is signed by the kadi.

It is possible to find out physical appearances of non-muslims, their population and addresses from jizyah books. It is also possible to understand from where the expenditures of the state are met and on what items the money is spent.

151. Haremeyn Accounting Office Catalogue (614):

There are 665 books kept which are mostly about accounting practices in the Sultanahmet Library of Prime Ministry Ottoman Archives for the years of 966-1250 Muslim calendar.

In these books, it is possible to find information about accounting of the foundations and lands related to Haremeyn Accounting Office and records about Mecca and Medina cities and their populations. Every year these accountings were recorded to this entry, given to the Head Accounting Office and a copy of them was kept at the office.

Foundations kept under record were as follows: Foundations of the Sultan, Mother Sultan, prince, Head of Darüssade, viziers, pashas (generals), Medina and Egypt, saints, individual foundations in service of Medina and their tevcihat transactions, Grand Viziear and Şeyhülislam foundations.

Information about the belongings of above mentioned foundations such as shops, rooms, inns, houses, etc and rents of these properties and their tenants can be found in these books.

152. Great Ruznamçe Office Book Catalogue (627):

The head of Treasury, under the finance office, was called “Ruznamçe-i Evvel”. The Ruznamçe office under his command was responsible for recording jizyah, mukataa and mevkufat. Also, salaries of the secretaries of the sultan, çeşnigir and ulufeli officers were paid by this office and incoming and outgoing money, gold, silver and cloth were recorded. Apart from this, daily briefs of the finance office were controlled and reports known as “ruznamçe temessükü” were kept by this office.

153. The Head of Accounting Office Book Catalogue (596-612):

The head of accounting was consisted of offices which were responsible for controlling financial accounts altogether under one administrator. The duty of the office was similar to today’s Auditing Department. The head of the office was called “Head accountant”. All the incomes, expenditures and mukataat of the empire were kept by this office. Apart from three offices, which were Malikane, Muhallefat and Zimmet, records of 103 eminlik were controlled from this office. Financial administration of Tophane, Matbah, Tersane, Arpa, Baruthane, Nüzül, Bina, Odun, Kağıt, Darphane, Peksimet Eminliği etc. and treasuries, vaivodes and mukaataas were also under the responsibility of this

office. There were also Esham and Zecriye entries in the main accounting book. It would be necessary to give information about these entries.

a. Esham Entry:

Esham was the name for debt bonds issued in the time of Mustafa III. Later, this name was used for every kind of debts.

b. Zecriye Entry:

In the borders of Ottoman State, non muslims dealt with production of alcoholic beverages. Transportation and trade of these alcoholic drinks were also done by non muslims. Some percentage of tax was taken from the production and trade of it.

Alcoholic beverages were transported to centers and given to pubs in certain places.

There are 298 Zecriye Entry books in Prime Ministry Ottoman Archives Sultanahmet Library with the entry numbers of 20259-20555. These entries cover the years of 1206 and 1254.

Every specific details of alcoholic beverage production and trade were covered by these books such as: production locations, names of the workers in these factories, workers and owners of the pubs, names of the ships used for the

transportation and their crew, foreign ships carrying alcoholic beverages and the amounts transported.

154. Anatolia Accounting Office Book Catalogue (629):

Anatolia Accounting Office books start with 24519 general entry number and finish with 25362. There are 844 books about this entry and cover the Muslim calendar years of 989-1250.

General traits of Anatolian Accounting Office can be counted as follows: Control of tevliyat accounts in several places in Anatolia, salary records of the officers working in foundations, information about soldiers in various forts in Anatolia and their salaries, foundations and salaries of retired soldiers from foundations and mukataas, salary records of officers in Anatolia and Rumelia mukataas.

155. Mines Mukataa Office Book Catalogue (622):

There are 555 entries in Prime Ministry Ottoman Archives Sultanahmet Library covering the Muslim calendar years of 948-1256.

Various sum uplists of mukataas, lending of mines, judgments and licences, incomes and expenditures of mukataas, jizyahs from Wallachia, Moldavia and gypsies,

various customs taxes, coffee tax from mukataas in Izmir, incomes and expenditures of Edirne and Duhan customs office were controlled by this office.

There were five sub branches of mine mukataa:

- Moldavia Jizyah,
- Duhan Funds,
- Wallachia Jizyah,
- Istanbul Customs Office,
- Gypsy Jizyah.

156. An Accounting Record Sample from the Foundation Period

The foundation period of Ottoman Empire covers the years of 1299-1453. In this period Ottomans newly started to form and establish the organization of the state. Because of this reason and also from many fires and deformations, many records from this era cannot be used. Only some documents and accounting records about some foundations from the time of Orhan Ghazi were found. Only one sample will be presented from this era. The reason for this restriction is presented above. Although this sample was handled in the time of Mehmed the Conqueror, it gives information about Orhan Ghazi foundation. Several pages

form the beginning and end of the book are given here. The reason for this is the volume of the book. Some segments are chosen.

او فخر له و خان نبی

مرسیک لری باغیانلور سارو حورده رستم
اورخان بکول حصانه اولان صرکانه
و مدرسه و حفظ و توریدار و سایر معلومه
صرف اولور و لکنت و لکنت و لکنت و لکنت

موزنار غوراز باغیانلور باغیانلور
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کارخانہ خور و وطن
ریحانہ خور و وطن

۹۰ ۶۰ ۱۴ ۰

منطقه

از منطقه

تغیاتی کہ فیاض و کارکن وزارت

وَمِنْهُ لَعْنَةُ اللَّهِ عَلَى الْفَاسِقِينَ

وَأَسْتَعِزُّ بِالْحَقِّ قَبْلَ الْكَافِرِ
الَّذِينَ يَبْغُونَ إِذَا كَانَ عَسَدُ قَوْمِهِمْ
مُكْرِبًا

الحمد لله

حسن علی مولانا کھن
نظام خطہ آل خطیب
۲۰۰ ۱۰۰ ۲

مسلم بن الحنفية
عنه
عن

۱۔ میں ۲۔ وہ ۳۔ اس ۴۔ وہ ۵۔ وہ
 ۶۔ وہ ۷۔ وہ ۸۔ وہ ۹۔ وہ ۱۰۔ وہ

[Handwritten signature]

مستوی خیم لوان طغوزی
مور

لوان فرم اور خیم کج روسان عارفته و مدرسه
وقف در حاصلتی و مصروف بیان لور
مولجبت تسع و حسیان و کاما

فر خیم کج فر لوان کج و در وقف و روسان
مستم لوان خیم عارفته

ماند دوزر نقولانیس نوی و خیال پانوش کوکلا
۲۷۲ ۲۷۲ ۲۷۲ ۲۲۸

ورنقوش ککس با
۲۷۲ ۲۷۲ ۲۷۲ ۲۰۴

نیقولا واصل کوکلا
۲۷۲ ۲۷۲ ۲۷۲ ۲۰۴

عول قولا ری قنقلا
۲۷۲ ۲۷۲ ۲۷۲ ۲۷۲

سنگینون	پانوس	کوشنور	سنگ
۴۰۱	۴۰۰	۲۷۲	۲۷۲
برشور	برشور	کوشنور	دوربین
۴۰۱	۲۷۲	۴۰۱	۱۰۲
فونل	دشور	دشور	کشان
۲۸۲	۲۷۲	۲۷۲	۲۷۲
موربان	کورگی	کوشنور	موربان
۱۷۰	۲۷۲	۲۷۲	۲۷۲
کورگی	دشور	کوشنور	موربان
۲۷۲	۴۰۱	۲۷۲	۲۳۱
موربان	موربان	موربان	موربان
۲۷۲	۲۷۲	۲۷۲	۲۷۲
کوشنور	پانوس	پانوس	پانوس
۲۷۲	۱۷۰	۱۳۹	۱۰۲

دبیان پانوس

کوشنور	پانوس	پانوس	پانوس
صفت	صفت	صفت	صفت
پانوس	پانوس	پانوس	پانوس
صفت	صفت	صفت	صفت
پانوس	پانوس	پانوس	پانوس
صفت	صفت	صفت	صفت

کریکوس هوس درکوس کوشه نور
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جفت جفت

اوله اوله اوله اوله
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... و منافع طهارت اوز خاکی طهارت
 و نفسی و ساعده دخیل و آرد بوز قوی پیری
 عبادت کرا پندن و نما گزندن اوج پند طهرت اوج
 صواب سادت قوی پیری تکبیر بعد قوی سکرانی

... و اصل از و به اوج ساز کل و بیرون دانی
 و دست عبید و ای سونه دت بوز اول دالت سر ستر در

حاکم روان سراسر سکران و کوشش دت
 لاون پندش و لونیور سکران
 و کوشش دت و کوشش دت
 و کوشش دت و کوشش دت

... و منافع طهارت اوز خاکی طهارت
 بعد از تفصل از سکران و بیرون دانی
 ... و کوشش دت و کوشش دت
 ... و کوشش دت و کوشش دت

المصنف راجع لطائف

علاء الدين	صلاح الدين	ولدين	سيف الدين	محمد الدين
٢	٢	٢	٢	٢
سید علی	مولانا	سید علی	ولدين	صلاح الدين
٢	٢	٢	٢	٢
ولدين	معد	ولدين	الاسم	خواجه
٢	٢	٢	٢	٢
عبد الوهاب	عبد الوهاب	عبد الوهاب	عبد الوهاب	عبد الوهاب
٢	٢	٢	٢	٢
احمد	سید علی	سید علی	سید علی	سید علی
٤٠	٤٠	٤٠	٤٠	٤٠
سید علی	سید علی	سید علی	سید علی	سید علی
٤٠	٤٠	٤٠	٤٠	٤٠
سید علی	سید علی	سید علی	سید علی	سید علی
٤٠	٤٠	٤٠	٤٠	٤٠
ولدين	ولدين	ولدين	ولدين	ولدين
٤٠	٤٠	٤٠	٤٠	٤٠
سید علی	سید علی	سید علی	سید علی	سید علی
٤٠	٤٠	٤٠	٤٠	٤٠
سید علی	سید علی	سید علی	سید علی	سید علی
٣٠	٣٠	٣٠	٣٠	٣٠
ولدين	ولدين	ولدين	ولدين	ولدين
٣٠	٣٠	٣٠	٣٠	٣٠

درگاه بیت و درگاه حضرت علی بیستم
 ۳۰ ۳۰ ۳۰ ۳۰
 عبدالمعز و درگاه سرور و درگاه علی
 ۳۰ ۳۰ ۳۰ ۳۰
 محمد ۱۵ شیر ۱۵ شان ۲۰
 ۳۰ ۳۰
 نذر
 علیه لوح بنکر کیوز سکان

۳۹۳۳۴

المعرفه نظام

نیکوخت و درگاه حضرت شیخ زکریا و درگاه
 ۱۲۰۰ ۳۰۰ ۳۰ ۱۵۰
 طیب ۱۲۰ کام ۴۰ کات ۲۰ مسم ۴۰ و درگاه
 ۴۰ ۴۰ ۴۰ ۴۰ ۴۰
 محمد ۴۰ و درگاه و درگاه و درگاه
 ۴۰ ۲۱۰ ۱۱۰ ۹۰ ۹۰
 و درگاه نیکوخت و نیکوخت و نیکوخت
 ۹۰ ۴۰ ۴۰ ۱۲۰
 و درگاه و درگاه و درگاه و درگاه
 ۱۲۰ ۳۰ ۲۵ ۴۰
 و درگاه و درگاه و درگاه و درگاه
 ۴۰ ۳۰ ۴۰ ۳۰

الحمد لله الذي جعل العلم والفضل والعبادة من جملة ما يورثه الله تعالى عباده
الذين آمنوا به واتباعوا ما أنزلنا من كتابه من أجل ما يورثه الله تعالى عباده

و رنج و غیب فتن و خوار مجروح و غیرم تلوز
او تصور بکبرالت روز خیس به یلفه
ایده سامون

و طرز و ملاحظه
از یک طرف
عالمی خاص
به واسطه انور

مفتی محمد شفیع صاحب

بسم الله الرحمن الرحيم

کونند اکثر چون روان کار
آسمان و زمین و سراسر جهان
و کوزل و نیکو
و انی چون کونند
روح و بدی
و نیکو

یوزلعن بکوم

یوزلعین پر کوٹ
روستہ سکاں پر کوٹ
روستہ زلیخہ واصلہ زلیخہ
محلہ آغا سادات و کھنڈ

در باره ویدایان انفس و حق به طاعت
 بوعلمون حلال و رزق فری بکرم
 نای انهریه و رزق به حلال نور

۱۸۲۷

12. ۵۲

سنتور لغندون و سید علی و سید محمد
 اولو کافق القسین سید اولو و سید
 و سید لوی و سید لغندون اولو و سید

سید محمد و سید علی و سید محمد

سید محمد و سید علی و سید محمد
 اولو کافق القسین سید اولو و سید
 و سید لوی و سید لغندون اولو و سید
 سید محمد و سید علی و سید محمد

سید محمد و سید علی و سید محمد
 اولو کافق القسین سید اولو و سید
 و سید لوی و سید لغندون اولو و سید
 سید محمد و سید علی و سید محمد

Translation of Orhan Bey Foundation with Arabic letters;
(1b)

قرية

(2a)

(2b)

(3a)

.....

قريه

(3b)

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(4a)

.....
.....

(9b)

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(10a)

(10b)

--	--	--	--	--

(11a)

[]	
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... ..

(11b)

--	--

(12a)

--	--

English form of Orhan Bey Foundation:

[1b]

Seki village with its vineyards is a foundation of the ruler Bayezid. Its revenues are transferred to the medressah built by Orhan Bey, its müderris (lecturers), hâfız (Koran reciters), türbedar (tomb guardians) and its other expenses. Revenues and expenditures of Muslim calendar 859 [AD 22 December 1455-11 December 1456].

House Mornar	House Goraz	House Priest Dimitri	House Priest Yani
House His brother Todoros	House Mihal Elenori	House Samara	House Mihale
House His son Mihal	House Yani İlyanos	House Yorği His son	House Yani Karon
House Mihal Deri	House Yani Pavlov	House Dimitri Kaçiyani	House Yorgi Körtek
House Manol Kortek	House Mihal Körtek	House Duce	House Mathos
House Yorği Kaçiyani	House Priest Kesarnor	House Yorgi Enilyanor	House Yorgi İlinaki
House Nikola Öksüz	House his son Yorği	House Duzmal	House Yani Öksüz
House Elmiyadi	House Priest Todona	House Yakovan	House Ogen Manol
House Karafnoz	House Fot	House his son Todorazi	House Belgaroz
House Perod Priest	House his son Yani	House Sensors	House Kosta Tolatakina

[2a]

House Leskeri	House his son Yani	House his son Selesnor	House Yani Lipojo
House Manol Toma Serdoz	House Yorği Atros	House Hiristanor	House Nikola
House Dimitri Serdoz	House Yani kala	House Monotefnor	House Logara
House Priest Yorği	House his sonTedoraz	House his son Var	House Ermadagoz
House Nikola Körgösi Vardoko	House Yorği Papa Nikola	House Mihal Kalfor Fenor	House Tedor
House Priest Mihal Andrenika	House Manko Yani	House Mihal Kaçiyani	House Yorges
House Losta Andrenika	House his sonTodor	House Tedor Andrenika	House Marnos
House his son ToncaRazis	House Razis	House his son Yani	House Karmenol
House Papa Kaçara	House oğlu Manol	House Lengenos	House Mihal
House Todor Maskak	House Kaçarar	House Mihal Episder	House Adrenos
House Çederaz	House his son Mihal	House Kostafilı Episihı	House Ağalovas

House
Barbanos
Semera

House
Mihal Pazano

House
his son Mihal

House
Mana

House
Todora Babaçi
Toma

House
Kosta Derzi

House
Todor Vakiyekor

House
Todoraz

House
Mihal Eklimat
widow

House
Luna , *widow*

House
Kande Yorkina

House
Lareni ,

House
Kaçiyani , *widow*

House
Balla Luna , *widow*

House
Kalya Epsihine , *widow*

House
Lemizine , *widow*

House
Havişena , *widow*
widow

House
Makrimina, *widow*

House
Marmarina, widow

House
Eklemédina,

[2b]

House Lekerna , <i>widow</i>	House Frudo, <i>widow</i>	House İstefanina , <i>widow</i>	House Kanadiya , <i>widow</i>
House Pericabadiya , <i>widow</i>	House Forkina , <i>widow</i>	House Mikoforena , <i>widow</i>	House Muskina, <i>widow</i>
House-Married 90	Single 7	Widow 16	

Estimated tax of the village is *nineteen thousand* according to the decree of the padishah.

Harâc
Maktû'Sultanımız
nişânîyle ondokuz bin
akçe

For the controller, that is the Kadi, a thousand two hundred akçes

For the commission tax collector four hundred akçes

To Altunboğa oğlu Ismail for his timar previously owned by Istanbul tekvrur (Byzantine governor) a thousand akçes

Expenditures from the estimated harac

Müderris Wage 30	Mevlana Yeğân Wage 3	Nazırlık Yearly 1000	İki hatîb Wage 3
Muslihuddin Wage 1	Halife Yusuf Wage 1	Hasan Wage 1	Şemseddin Hoca Wage 1

Ali Bey <i>Wage</i> <i>Yearly</i> 1	Hafız Ahmed <i>Wage</i> 1	Veled-i Satı <i>Wage</i> 1	Sofi Ali Türbedâr-ı Orhan <i>Wage</i> 1	1.000
Veled-i Nasrullah <i>Yearly</i> 260	Müezzîn Mustafa <i>Yearly</i> 540	Müezzîn İsmail 1	Soldier 16 <i>Wage</i> 53	

[3a]

All -Total _____
Yearly expenditure *nineteen thousand akçe*

Announced

Evkâf _____¹

It is about the revenues and expenditures of foundations and medressah of **Orhan Bey** in Bursa between the dates of Muslim calendar 859 [AD 22 December 1455-10 December 1456].

Galya village, also known as Karaca ağac is a foundation of deceased rahmetli **Orhan Bey** in Bursa.

House Yani Todoraz 272	House Nikola Anisnos 272	House Anibal Panos 272	House Yorgi 238
House Verenkos 272	House Kanelis 442	House Yani 272	House Kosta 404
House Nikola 272	House Vasil 272	House Kosta 472	House Eflah 272

House Gavala 272	House Kolari 444	House Kalafad 272	House Nesudi 272
[3b]			
House Yani 272	House Koskofor 272	House Panos 600	House Esilyanos 408
House Demürcei 102	House Tekfur 408	House Bertoros 272	House Vasdigar 40
House Mihal 272	House Ekleki 272	House Dimitri 272	House Konali 282
House Harnos 272	House Eklanus 272	House Yorgi 272	House Morilos 170
House Hristelo 238	House Tekfur 272	House Dimitri 408	House Yorgi 272
House Filos 272	House Babekos 272	House Hristolos 272	House Kofos 272
House Harudi 102	House Papa Yani 136	House Papa Kalinos 170	House Kostandil 272
Elliciler			
House Kirilos <i>Couple</i>	House Elanos <i>Couple</i>	House Bordiver <i>Couple</i>	House Kamazenos <i>Couple</i>

House Hristani <i>Couple</i>	House Fondekas <i>Couple</i>	House Çömlekçi <i>Couple</i>	House Nikola <i>Couple</i>
House Asilyanos <i>Couple</i>	House Ormeno <i>Couple</i>	House Dimitri <i>Couple</i>	House Lahna <i>Couple</i>

[4a]

House Krikos <i>Couple</i>	House Lipos <i>Couple</i>	House Erkeros <i>Couple</i>	House Kostafor <i>Couple</i>
House Loğara <i>Couple</i>	House Sekede <i>Couple</i>	House Kefaliç <i>Couple</i>	House Sekede <i>Couple</i>
House Manol <i>Couple</i>	House Foknos <i>Couple</i>	House Karakolos <i>Couple</i>	House Kenhustos <i>Couple</i>
House Beram <i>Couple</i>	House Hrofes <i>Couple</i>	House Papa Telegoros <i>Couple</i>	House Drano <i>Couple</i>
House Danili <i>Couple</i>	House Kosta <i>Couple</i>	House Vasili <i>Couple</i>	House İstradi <i>Couple</i>
House Papa İstibsos <i>Couple</i>	House Papa Dranovi <i>Couple</i>	House Kamenos <i>Couple</i>	House Mihâl <i>Couple</i>
House Mihal <i>Couple</i>	House İskolard <i>Couple</i>		

Azadlular

House Kethuda Ali	House Mihal 50	House Yani 50	House Andronikos 50
House Murad son Ali 50	House Rosali 50	House İsa 50	House Ahmed his 50
House Yani			

Toplam			
	Balıkçılar House 45	Elliciler House 41	Azadlular House 10

[9b]

Mukataa revenue of shops and foundation of **Orhan Bey**:

The number of shops in Bursa is *two hundred forty seven*.

From the rents and mukaata revenues *three thousand twenty nine* akçe is gathered.

Total is *forty seven thousand one thousand one hundred forty eight* akçes yearly.

Revenues of tannery, baths and zaviyes: *Eighteen thousand three hundred and four* akçes

From Caravanserai From the mills monthly *fifty* akçe From Dinks monthly *sixty*

Yearly

Yearly

Yearly

Nineteen thousand akçe

Six hundred akçe

Seven hundred twenty akçe

Total

Yearly revenue of **Orhan Bey** imâret: 166.305

One hundred sixty six thousand three hundred and five akçes

166.305

This revenue is out of **Seki** revenue.

[10a]

Payments made to the foundation workers and clergy _____

Alaeddin 2	Muslihıddin 2	Veled-i Beşir 2	Sermahfil 2	Muhyiddin 2
Hasan Ali 2	Hoca Hafız 2	Süleyman , imâm 2	Veled-i Ali 2	Salahaddin 2
Veled-i kilerci 2	Mu'îd 2	Veled-i Mevlâna 2	Hasan İbrahim 2	Hoşhân 2
Abdülvehhâb 2	Kemal İmâm-ı câmi' 2	Mevlânâ, muarraf 2	Veled-i Hatîb 2	
Emir Hasan 60	Yekrek , kâtib 60	Yazıcı 60	Halife Sinan 60	Mehmed 60
Müezzın Emir 60	Yavaşca 60	Murad Fakîh 60	Veled-i Bennâ 60	Veled-i Şerif 60
Şemseddin 60	Kara Kasım 60	Ulvi 60	Hacı Süleyman 60	Seyyid Ahmed 60
Veled-i İvaz 60	Kemal Kallak 60	Çerâğ-ı Müezzın 60	Balaban 60	Cemâli 60
Cavid 60	Hızır 60	Emir Seyyid 60	Şeyh Ali 60	Seyyid Ahmed 60
Sofi 30	Mehmed Şakir 30	Veled-i İmâm-ı çerâğ 30	Mevlevî 30	Muallim Husâm 30
Veled-i Satı 30	Mehmed Müezzın 30	Veled-i Menteşe 30	Antebî 30	Veled-i Mümin 30

[10b]

Karaca Kâtib 30	Veled-i Seyfullah 30	Hasan Hacı 30	Beşir Husâm 30
Abwidowlah 30	Veled-i Ensâri 30	Ser mahfil 30	Veled-i Kuyumcu 30
Mahmut 20	Sinan 20	Pîr 15	Müezzin 15

Nefet 68
Yevmiye 147

Every month: *Three thousand two hundred eighty* akçe

Yearly
39.336 akçe

Payments made to the foundation workers and clergy and educational expenditures _____

Nezâret 1.200	Müderris 300	Seyh-i zâviye 30	Birâder-i Mevlâna 150	
Hatîb 120	İmâm 60	Kâtib 30	Muallim 60	Mevlâna Mümin 60
Müezzin 60	Ulvi 210	Vekil-i harc 180	Câbi 90	Kilerci 90
Anbarcı 90	Nakîb Yusuf 60	Nakîb Mahmud 60	Hasan 120	

İlyas 120	Hızır 30	Paşa Yiğit 75	İsmail 60
Hamza 60	Meremmetci 30	Halil 60	Karaca 30

[11a]

Doorman 60	Stableman 20	Cleaner 50	Potter 33
Other cleaner 30	Müteveddâti 15	Od-ı kıyye 10	

Number of employees is *thirty three* Number of hafız is sixty eight. Their wage is

Three thousand nine hundred fifty three akçes monthly, one hundred forty akçe , three thousand two hundred eighty akçe

Yearly _____

Yearly

*Forty seven thousand four hundred eighty akçe
three hundred akçe*

Thirty nine thousand

Yearly _____

47.480

Total _____

Nâzır , müderris , hâfız, foundation workers and clergy

Eighty six thousand seven hundred seventy akçe

Mütevellîlik _____

Mütevelîlik _____

Mütevellîlik _____

Mevlâna Kâdı, monthly *eight hundred* akçe,
Yearly *nine thousand six hundred* akçe

Mevlâne Kadı yearly
nine thousand six hundred akçe

Bahâ _____ i

Bahâ _____

For wood, food, bread monthly *three hundred* For meat, three and half batman daily
at twenty

Twentyfive akçe Yearly 1.900 akçe
one hundred akçe.

seventy akçe. Monthly *two thousand*

Yearly _____

Three thousand nine hundred akçe

Yearly _____

Twenty five thousand two hundred akçe

Teffûh _____

Yearly _____

900 akçe

Expenditures for wheat grinder, tinsmith, wood cutter, oliveoil, linseed, cotton and
for stableman, breadmaker and etc. is *one hundred and twenty seven* akçe. It makes *one
thousand five hundred twenty* akçe yearly.

[11b]

TOTAL OF SUMS _____

Payments made to foundation workers and clergy according to book records

And other expenditures: *One hundred thirty four thousand eight hundred twenty eight*
134.828

Remainder _____

The remainder after service, feast and etc expenditures

Thirty one thousand six hundred seventy seven
31.677

17 mud 1 kile White rice from Alişar and Yenice
Has been spent for **İmâret-i Amire**.

Land revenues of Orhaniye imâreti

İmâret-i Orhaniye

Wheat

Three hundred forty nine mud thirteen kile

From that

*Twelve kile for bread daily, monthly
eighteen mud. It makes yearly
Two hundred sixteen mud*

*Three kile for meals daily
wheat, Yearly
Fifty four mud*

Câmegî [Given as subsistence]

*Given to Şeyh and other clergy
One hundred eleven and half mud*

Total expenditure

Three hundred eighty one and half mud

*Ve hârc ziyâdedir, asıldan bu yıl
tahıl onat olmadığı için*

Total

Barley and oat are 64 mud 9 kile. 48 mud of this is given to foundation workers and clergy.

The remaining part is spent for the guests.

[12a]

Seven mud one kile came from Alişan arg but it was generally 60-70 mud before. 10 mud rice would be taken from Yenice village arg.

General_____

For the supervision of Kadı:

Supervision_____

Forty mud wheat	Barley, oat thirty mud eighteen kile
Value	value
2.400	764

Regency from non muslims of **Seki** village is *one thousand two hundred akçe* and *forty akçe* from daily imaret makes a total of :

14.901

Yılda
18.365

For trustee Bursa Kadısı *thirty eight mud fifteen kile* wheat.

Value
2.340

Twenty seven and half akçe from daily imaret is spent.

Yearly total is *nine thousand six hundred akçe*.

Ve tevliyet
6.932

Total_____
18.532

Harâc _____1
Fixed with the seal of the Sultan
Nineteen thousand akçe

Fixed tax according to Sultan
berat *nineteen thousand akçe*

Fees has been high
Since the cereals were not good quality

Since production was not good this year
expenditure is more than revenue

Total _____
18.532

Total _____
18.532

Bulgaristan'daki Osmanlı Belgeleri - Orhan Bey Vakıfları , BDAGM. Osmanlı Arşivi Yayınları , No: 7, p. 141-158 Ankara 1994.

Above given sample is a long foundation record. For this reason, only a short part of the sample is given. (...) is placed where necessary to show that subject is continuing. Contemporary form of the accounting record is not given since it would take a long place.

2. GROWTH OF THE OTTOMAN EMPIRE

20. General Information

After the death of Murad II in 1451 and ascension of his son Mehmet to the throne, Ottoman State turned into a "Empire". In the advancements from this point on, the country gained a hugeness which cannot be defined with the term of a "state". It must be strongly expressed here that the term "empire" cannot be denoted as "imperial" or "colonist", which are late European definitions, but as a covering term for ethnical and social structure of the state and its understanding of global politics, central administration and sovereignty²²⁴.

This era includes the development era of Ottoman State which turned the country into an empire. As it is known, historians assume as the growth period between 1453 - 1579. These dates signify the conquest of Istanbul and death of Sokullu Mehmet Pasha²²⁵.

Between 1453 and 1579 seven emperors ruled the Empire. These are Mehmed the Conqueror between 1444-1446 and 1451-1481, Bayezid II between 1481-1512, Selim I, the Grim between 1512-1520, Kanuni Sultan Suleyman

²²⁴ Ekmeleddin İhsanoğlu, **Osmanlı Devleti ve Medeniyeti Tarihi**, İstanbul: Osmanlı devleti ve Medeniyeti Tarihi Serisi No: 1, Yıldız Matbaacılık, 1994, p. 22.

²²⁵ Oktay Güvemli, **Muhasebe Tarihi Volume 2**, 2. Press, İstanbul: Süryay Sürekli Yayınlar A.Ş., 2000, p. 47.

between 1520-1566, Selim II between 1574-1595, Murad III between 1574-1595 and finally Mehmed III between 1595-1603²²⁶.

The most prominent incident in the growth era is the conquest of Istanbul.

It can be seen that Ottomans had power on European affairs in the growth era. Ottomans with the Habsburg Dynasty in Germany and Spain and Moscow tsardom had great influence on European affairs. Implementation of laws and reforms meticulously resulted in an ideal state of the era.

It was Murad III who had the throne when the growth period came to an end. After his death in 1595, his son Mehmed III ascended to the throne. Mehmed III who ascended to the throne in 1603 had a campaign against Wallachia, Moldovia and consequently Austria for a long time. After 1599, in addition to the fights against Austria, confusions in Georgia and wars with Persia resulted in confusions. It is clear that continuous wars worsened the economic situation of the state. After the death of Mehmed III in 1603, his son Ahmed I ascended to the throne.

At the end of XVI century the borders of Ottoman Empire covered Bosnia in Europe, Zitvatoruk in the north of Hungary, Podolia in the north of Besarabia, Crimea in the

²²⁶ Meydan Lorusse, Volume: 9, İstanbul: 1972.

north of the Black Sea and Caucasia in the east and the area from Tebriz to Caspian Sea, Arabian peninsula and Egypt in the south and Egypt, Tripoli, Tunisia and Algeria in the North Africa.

At the end of the XVI century the lands of Ottoman Empire reached approximately 19.9 million kilometers square²²⁷ and the population was 20 million.

21. Political Structure in the Growth of Ottoman Empire²²⁸

In the time of Bayezid I, the country tried to make leap by taking Roman lands but the invasion of Tamburlaine caused a possible dissolution of the state. In the first period of XV century, Ottomans regained their stability and by the enthronement of Mehmed II after his father's death in 1451, the first aim became to conquest Istanbul. By planning the conquest of Istanbul during his princehood, Mehmed II thought that it was the "guaranty for the future of the state"²²⁹. Ottoman country expanded in different directions; the country and the society gained a new appearance. Mehmed

²²⁷ Ahmet Akgündüz, **Osmanlı Kanunnameleri**, İstanbul: Volume:8, 1994, p. 16.

²²⁸ Metin Kunt, Suraiya Faroqhi, Hüseyin G. Yurdaydın ve Ayla Ödekan, **Türkiye Tarihi 2 Osmanlı Devleti 1300-1600**, 5. Press, İstanbul: Cem Yayınevi, 1997, p. 78-82.

²²⁹ Feridun Emecen, "İstanbul (İstanbul'un Fethi)", **İA**, İstanbul: TDVY, Volume 23, 2001, p. 212.

II gained the title of “conqueror” and became an outstanding figure in the history of Ottoman Empire by erasing Byzantium and by important expeditions and internal political endeavors for the following thirty years. Another title which passed to his descendants was «sultan ül-berreyn ve hakan ül-bahreyn.» Conquest of Istanbul enabled Ottomans to become the sultan of two continents and two seas; the city was turned into the capital and the country’s internal and foreign policies were reshaped and disobedient areas in Anatolia were controlled and finally the naval improvements made the state strong in Aegean and Black Sea. The captured lands were controlled definitely and the centralized power of the sultanate was felt unconditionally and this situation resulted in a centralist state tradition. For this reason, he became a model of leadership not only in his country but also for the rulers of the other countries because of his centralization efforts.

Istanbul was a centre of naval trade. The conquest of this city also had a financial development. The hadith of Prophet Mohammed about the conqueror of Istanbul was also a source of motivation for Mehmed II²³⁰.

Ships of Byzantium were still floating in the Straits and Marmara Sea. This situation was in fact against the

²³⁰ İsmet Miroğlu, “Fetret Devrinden II: Bayezid’e Kadar Osmanlı Siyasi Tarihi, **Doğuştan Günümüze Büyük İslam Tarihi**, İstanbul: Volume 10, 1995, p. 210.

unity of Ottoman State. By his enthronement in 1451, Mehmed II started reshaping his state, saw the naval inadequacy and understood that Byzantium was a great obstacle at this point.

The conquest of Istanbul was a necessity both geographically and politically. The spiritual effects of the conquest also influenced the need for the conquest²³¹.

Mehmed II started the preparations beforehand. He inspected the opposite side of the fort built by his grandfather and decided to construct a new fort facing the other one on the other side of the Strait.

The reason for this construction was to control the transit ships. The construction finished in 1452²³².

It is understood that after overcoming the uprisings in Anatolia, more peaceful foreign policies against Venice, Hungary and Serbia were followed to make the path for the conquest of Byzantium. On the Black Sea side of Marmara Sea, Boğazkesen fort was built quickly with great efforts. At the same time, Mehmed II regarded the improvements of the navy as necessary and ordered the construction of new ships in the ports of Gallipoli. He also ordered the construction of huge cannons to destroy the firm walls of Byzantium.

²³¹ Emecen, **ibid.**, p. 213.

²³² Emecen, **ibid.**, p. 213.

The environment created by the sultan between the commanders, ship builders, artillery craftsmen, bricklayers and soldiers was a very influential motivation. The case was very difficult for Byzantium. It was necessary to prepare for a siege which lasted more than two months with an enormous naval and land power, to support with an arm force, to face the unforeseen difficulties without hesitating against the risks and to make decisions swiftly and effectively with great harmony.

Ottoman ships were transported to Pera in one night and these ships aided the siege of the city.

It has always been a case of debate about the transportation of ships from land. Mustafa Armağan who does not consider this case as a problem presents reliable proof supporting the transportation of ships from land²³³.

Also, the famous huge cannon which was brought from Edirne and built by Urban, famous Hungarian cannon craftsman, was not effective as expected and it was blown up at the beginning of siege. A moving attack castle, which was built with enormous effort in one night, was also destroyed by Byzantium with a fire.

On May 20, 1453, Mehmed II conquered Istanbul, which occupied the natural centre of his country.

²³³ Mustafa Armağan, **Ufukların Sultanı Fatih Sultan Mehmed**, İstanbul: Timaş Yayınları, 2006, p. 77-85.

After gaining full control in the city, celebrations were organized and soldiers were banned to walk through the streets of the city and trust of the public was gained. He announced that the public could live according to their beliefs freely and freed some of the slaves by paying ransom. Georgias Skolarios became the patriarch and this showed the respect against Christian religion. Jew and Armenian societies were provided with some privileges which resulted in a balance among communities. Historians express that the permission of Mehmed II for the continuation of patriarchate had political and military aims. By this way, Mehmed II was going to hinder reunification of Christian community in Europe. It is also suggested that he also planned to prevent the Latin-Catholic influence over Balkan Christians²³⁴.

Like the previous muslims, Ottomans knew the name of Byzantine capital as Constantiniyye in Arabic derived from Constantinople in Roman. But the Roman citizens called the city as Istanbul. After the takeover of Ottomans, these two names continued their existence. Till the fall down of the state, the name of the city is written as Constantiniyye in official papers, for example on currencies.

Ottoman had no definite headquarters till the takeover of Istanbul. According to the traditions brought from inner

²³⁴ Miroğlu, **ibid.**, p. 218.

Asia steppes, the centre was where the ruler was. This tradition was continued in the time of Ottomans. Like the neighboring Turkish and Persian states, the treasury, officials, state correspondences, and sometimes seraglio of the ruler were transferred in the times of campaigns. In other words, central offices were moving with the ruler. On the other side, these moving offices were changing according to the needs of the time.

After the conquest of Istanbul, previous capitals Edirne and Bursa continued to carry this special feature. In these three cities, the ruler had palaces; but Istanbul became the main city of Mehmed the Conqueror since it was a natural conjunction point between Anatolia and Rumelia. He was aiming a rapid construction and development of Istanbul. He constructed the biggest mosques, madrasahs, and marketplaces in Istanbul.

He ordered a rapid reconstruction of the city. By exempting the city dwellers from taxes, he kept them from escaping the city. With exiles, voluntarily or not, he enlivened the Ottoman capital²³⁵.

If we look over the case again we see that there are two main elements. Social and educational institutions like

²³⁵ Feridun Emecen, "Kuruluştan Küçük Kaynarca'ya Osmanlı Siyasi Tarihi", **Osmanlı Devleti Tarihi**, Ekmelddin İhsanoğlu (Editör), İstanbul: 1999, p. 23. Also see Feridun Emecen, "İstanbul (İstanbul'un Fethi)", **İA**, İstanbul: TDVY, Volume 23, 2001, p. 213.

hospitals, mosques, schools and madrasahs need expenditures and constitute main premises of foundations. On the other hand, every foundation needed sources of income to continue their facilities. Among the sources of income, agricultural revenues of villages constituted a main part. In other words, there was a source transfer from the rural areas to city centers. But most of the foundations, especially the bigger ones, had revenues from the near by shops, inns and depots.

We previously mentioned the trade, customs and industrial production revenues of the cities were given to high ranked Ottoman officials as has and many important revenue sources were among havâss-ı hümâyûn. The liveliness of international and regional trade in Ottoman country was not only useful for improving the economic situation but also for enriching the revenue sources of rulers and by this way strengthening his position in the state. For this reason, foundations and mosque facilities were useful in enlivening the city life with social, cultural, economic activities and hence political life.

From 1453 on, apart from Selim II's Selimiye mosque complex in Edirne, most important facilities were founded in Istanbul. In the time of Mehmed Conqueror, with the initiative of the ruler and contribution of viziers and pashas, Istanbul turned into a lively, active and flourishing city with

a high culture level. For increasing the population decreased in Byzantine era, subjects from the other parts of the country were transferred or exiled to Istanbul. Skilful or capable citizens, scientist and artist were supported for the transfer to Istanbul.

22. Economic Structure in the Growth of Ottoman Empire

Strong political structure contributed to economic situation of Ottoman Empire. The value of the money did not change for more than a one and half century. Tax levels and prices remained still. Centralist policies of the state in politics, military affairs and economic life were affective in this situation. Ottoman Empire became one of the most crowded states in the world with a high level of urbanization²³⁶.

Economics, which has its own dynamics and less affected from state influences, was a different concept for the thinkers of Ottoman Empire. Also, it cannot be said that the economy was directing towards an autonomous structure. Farmers who produced the consumption goods were defining prices according to their household expenditures instead of price level in the market. Another

²³⁶ Sebahattin Zaim, "Yükselme Devrinde Osmanlı Devleti'nin İktisadi Durumu", **Osmanlı**, Ankara: Yeni Türkiye Yayınları, 1999, p. 32-33.

important point was that the central taxes did not have important effects on definition of the prices. Inter regional and international trade, which consisted a small portion of the economy, had some elements which resemble modern day capitalist world trade- at least for the 16th century. In this case, while handling the 15th and 16th century Ottoman economy, it should be kept in mind that the situation was totally different from the known economic processes. It seems artificial in this case to differentiate “economic history” from "social history" because as in all pre-capitalist economies, social relations were defining the economic process in Ottoman Empire.

Terms like “counting” and “evaluating” like on the basis of economic history. Population and GDP compose the main variables, but in an economy based on agriculture, this term can be interpreted as gross domestic agricultural product. But data about the volume of trade, land distribution or payments are also necessary for this statistics. Apart from this, Ottoman economic historians reached to a limited volume of digital data. In some topics, no resources were found. Digital data gained from the present sources is not adequate. Yet, we can benefit from some research based on limited digital data: Ömer Lütfi Barkan²³⁷ collected food prices on Istanbul in the 16th

²³⁷ Ömer Lütfi Barkan, “XVI. Asrın İkinci Yarısında Türkiye’de Fiyat Hareketleri”, **Belleten**, XXXIV, 136, 1970, p. 557-608.

century in a graphic. Halil Sahillioğlu²³⁸, Robert Mantran, André Raymond, Özer Ergenç²³⁹ and Şevket Pamuk²⁴⁰ illuminated how the value of Ottoman money changed in time. About furniture prices, Murat Çızakça²⁴¹ has a study of silk prices. Ömer Lütü Barkan also started to collect information about the effective prices in construction industry but he did not live long enough to finish this study. Information about the population and gross agricultural product cannot be defined. There is no exact information about these variables so rough estimations are made for the use of further studies.

It can be understood from Tereke (estate) books²⁴² that there were Persian tradesmen in Bursa in XV century. Persian tradesmen from Gilan and Mazenderan brought silk

²³⁸ Halil Sahillioğlu, “Osmanlı Para Tarihinde Dünya Para ve Maden Hareketlerinin Yeri (1300-1750)”, **Gelişme Dergisi (Özel Sayı)**, 1978-1979, p. 1-38.

²³⁹ Özer Ergenç, “XVI. Yüzyılın Sonlarında Osmanlı Parası Üzerinde Yapılan İşlemlere İlişkin Bazı Bilgiler”, **Gelişme Dergisi (Özel Sayı)**, 1978-1979, p. 86-97.

²⁴⁰ Şevket Pamuk, “Money in the Otoman Empire”, 1326-1914, Halil İnalçık ve Donalt Quataerk Yay., Cambridge: **An Economic and Social History of the Otoman Empire, 1300-1914**, 1994, p. 947-986.

²⁴¹ Murat Çızakça, “Bursa İpek Sanayinin Maliyet Yapısı Üzerinde Düşünceler ve Ham İpek Fiyatları (1550-1650)”, **Gelişme Dergisi (Özel Sayı)**, 1978-1979, p. 98-110.

²⁴² Tereke books (Metrûkat books): They are the kadi (judge) records of a deceased's properties. Estates of the tradesmen who died in Bursa were recorded in these books. For these reason, they are useful for understanding the origins and quantity of goods brought by the tradesmen. Halil İnalçık, “XV. Asır Türkiye İktisadı ve İçtimai Tarihi Kaynakları”, **İstanbul Üniversitesi İktisat Fakültesi Mecmuası**, No. 15/1-4, 1953-1954, p. 51-67.

to Bursa and turned the city into one of the biggest silk markets of near east²⁴³.

It is reported that there were 8 imarets (soup kitchens), 22 madrasahs, 18 mosques, 130 mescids (small mosque), 10 zaviye (small dervish lodge) and 10 big inns in the city. Bursa was flourished with silk industry where every year more than 1000 camels of silk were brought, processed and sent to other cities²⁴⁴.

It would be beneficial to write the history of Ottoman economic life for different subjects such as agriculture, trade and transportation separately for showing the liveliness from the beginning of 15th century until the end of 16th century²⁴⁵.

According to possession understanding of Islamic Laws “Everything above and below belonged to God. People can make use of them”. Islamic Law also admits the private ownership and rules “if one person cultivates a private estate, he has the right of its ownership”. After the recognition of Islam by Turks, it is understood that they were influenced by the Islamic concept of ownership and for example the lands and citizens belonged to the sultan in

²⁴³ Halil İnalcık, **ibid.**, p. 51-67.

²⁴⁴ İnalcık, “Bursa”, **ibid.**, p. 447.

²⁴⁵ Kunt et.al., **ibid.**, p. 147-148.

Seljuks; the citizens could only temporarily possess the land for cultivating and farming the land²⁴⁶.

In the rise of Ottoman Empire, it is seen that the lands were categorized as below²⁴⁷.

1. Miri Lands (Stateowned): It was given to viziers, commanders or feoffees as fief, vassalage or military fief in turn for a service²⁴⁸. All the rights of the land belonged to the state. It was also called as Beytülmal land. Tenure of the lands is transferred to possessors. Tenure of Miri lands were organized according to military fiefs and this organization consisted lands “whose maximum and minimum limits were regulated according to laws”. According to Ö.Lütfi Barkan this military fief order “consisted lands which were granted to sipahis (cavalrymen) and officers for covering their expenses in return for some service”. Sipahis were also responsible for the conscriptions in their towns and joining campaigns with their regiments.

These lands were divided into three according to record books.

- Tımar: Yearly incomes of these lands were up to 19.999

²⁴⁶ Oktay Güvemli, **Muhasebe Tarihi, Volume: 1**, İstanbul: 1995, p. 47-48.

²⁴⁷ M. A. Kılıçbay, **Feodalite ve Klasik Dönem Osmanlı Üretim Tarzı**, Ankara: 1982, p. 385 v.d.

²⁴⁸ Zaim, **ibid.**, p. 35

akces. The number of these lands reached 37.521 in 1528 in the time of Suleiman the Magnificent. 87% of the lands were in timar system²⁴⁹.

- Zeamet: Yearly incomes of these lands were up to 20.000-99.999 akces.

- Has: Yearly incomes of these lands were more than 100.000 akces.

Has was classified in three groups: Lands belonging to the sultan, 2- Lands assigned to viziers, governors, members of divan-ı hümayun and 3- lands assigned to the queens.

Miri lands were cultivated by farmers called “reaya”. Reaya is not the owner of the land. Relations between the reaya and sipahi were regulated according to province and town laws. Some taxes such as resmi çift, resmi ganem, öşür and salahiye, resmi kovan (official landing, farming etc. taxes) were paid by the reaya. Non muslim in these regions were assigned to pay jizyah tax.

It is necessary to mention that the miri lands were acquired in three forms. These are the lands acquired by the conquests, lands transferred from heirless deaths and lands with unknown owners.

²⁴⁹ Zaim, **ibid.**, p. 36.

2. Mülk Lands: This is also called as the malikhane practice. With malikhane, it is aimed to explain the transfer of lands by the sultan to anyone without any restrictions. Family of the ruler, high ranked state officials, and frontier governors could own malikhane. It is understood that the mülk land could be inherited and turned into foundation. This land in fact could belong to the state but turned into private properties. At the end of conquests, the lands given to the veterans were called as oşür land and the lands given to non muslims were called as haraç land.

It is seen that there was a tendency of turning the lands into a system which was called as "eşkıncili mülk". According to this, the owner of the land, as in the timar cavaliers, served the state in the time of campaigns by accommodating a certain number of mounted troops. If the responsibility was not fulfilled, the land was not taken back but the profit was seized.

3. Foundation Lands: The profit of these lands was spent for the aims of the foundations. It is seen that there were two kinds of foundations. The first one is the lands transferred to the foundations by the owners. This was called as the arazi-i mevkufe-i sahiha. The second one is the transfer of some parts of beytülmal miri land profits. This was called as the "arazii mevkufe-i gayri sahiha."

4. Metruk (abandoned) Lands: Metruk lands were lands

abandoned to the public. It is understood that there were two kinds. The first one is the lands allocated for the use of the centre. The roads can be example for this kind. These lands were called *arazii mürfeka*. The second kind is the lands deserted for the use of the village or town residents as grasslands, summer or winter pastures. These lands were called *arazii mahmiyye*. Some provinces had laws for the protection of grasslands.

5. Mevat (useless) Lands: These were unpossessed, empty, useless lands²⁵⁰. Throughout these centuries, economy of the Ottoman Empire was based on agriculture. In the previous part, brief information about land ownership is given. Agricultural or dairy products cultivated from these lands or the taxes taken from these kinds of production will not be dealt in details here anymore.

It is necessary to handle the dairy production separately from the village economy since the Ottoman stockbreeding was controlled by the nomads. It is estimated that between 12th and 15th centuries vast lands in Anatolia were deserted by farmers and only nomads used them. After a familiarization period, nomads living in the mountainous parts of Anatolia raised half bred camels and started to live even in the coasts of Black Sea. In this situation, Trabzon region could not remain closed only to

²⁵⁰ For more information see, *İslam Ansiklopedisi*, 3. Volume, p. 345.

the nomads as the mountainous areas like Gilan in Persia and Cebel region in Lebanon. On the other hand, since agriculture without irrigation was possible in every part of Anatolia, it was possible to see farming nomads in the 16th century in winter pastures. Many villages and towns moved to plateaus in summer. If this is taken into consideration, then it can be seen that there was a no definite distinction between living a settled and migratory life.

The work sharing relation between the settled citizens and nomads living around deserts was not seen in Anatolia and the transfer from migratory to settled life was fast in contrast to nomads in Persia.

In the 16th century many Anatolian nomads started to breed cattle not only for their needs but also for the market. Most of the sheep sold in Istanbul was met by the nomads from different parts of Anatolia. Flocks of sheep from Erzurum and Diyarbakır were transferred to Kayseri and rested in Erciyes plateaus after a long journey. The main fear of Ottoman administration was about meeting the subsistence of Istanbul, so they ordered nomads many times to bring their cattle to Istanbul. But the market opportunities in many Anatolian cities like Bursa and even the conditions in Rhodes were so satisfactory that the nomads did not care about the orders.

Another part of nomads in Anatolia were breeding camels for commercial reasons. Between the 16th and 18th centuries, camels were in use for long land commerce. But in the 16th century the demand for camels were higher than the supply. For this reasons, it can be understood that Ottomans bred camels at their own charges to meet this insufficiency. It can be evaluated that there were two reasons for the inadequacy of camels: The need for transportation arises with the distance from the centre. Also in the 16th century many nomads had to live in overpopulating places. For this reason, it is not surprising that the supply of camels did not meet the demand²⁵¹.

23. Financial Structure in the Growth of Ottoman Empire

While organizing the administrative, military and legal substructure, Ottomans also formed the financial system. Financial structure of the state developed with the growth of state structure.

Ottomans finance was divided into three as miri or external treasury, internal treasury and enderun treasury. Miri or external treasury was responsible for collecting the public incomes and making the necessary expenditures. The other two treasuries belonged to the ruler.

²⁵¹ Kunt et.al., **ibid.**, p. 166-167.

Incomes of the state were divided between the central treasury, timar and foundations. Population censuses in each ruler's era were important for defining the income structure of the state. At the end of these long census studies, Land Register Books were formed and these books formed the total tax revenue and the distribution²⁵².

The first Ottoman financial organization was founded by Çandarlı Kara Halil and Kara Rüstem in the time of Murad I. With the expansion in borders, rise in needs and other services, income and expenditure items were increased²⁵³.

It can be said that the Ottoman Finance had a flexible and stable system which unified with the needs of conquered lands²⁵⁴.

230. Defterdar (Minister of Finance)

The term "müstevfilik" (head of finance) in Turkish and muslim states was known as "defterdar" in Ottoman State.

²⁵² Zaim, **ibid.**, p. 36.

²⁵³ İsmail Hakkı Uzunçarşılı, **Osmanlı Devleti'nin Merkez ve Bahriye Teşkilatı**, Ankara:Ç 1998, p. 362. Also see Ziya Karamursal, **Osmanlı mali Tarihi Hakkında Tetkikler**, Ankara: 1989, p. 1 etc.

²⁵⁴ Zaim, **ibid.**, p. 36.

Ottomans used “defterdar-ı memalik” taken from Ilkhanians instead of “müstevfi”²⁵⁵.

Contemporary equivalent of defterdar is Minister of Finance. After the defterdar, "head financier" was the highest ranking finance official. Ministry of Finance was a political and head financialy was a technical office. Head financier could object to the decisions taken by the minister in opposition to the treasury²⁵⁶. While there was only one defterdar at the beginning, with the expansion of the state the number of defterdars increased. The reason for this is the increase of financial affairs. Second defterdarlık was founded in the time of Mehmed the Conqueror²⁵⁷.

The number of officials working at the head finance department was nearly one thousand at the end of 18th century. But there were 2507 officials working in three important offices of Great rüz-name, head accounting and Anatolian accounting. There were many officials working in province offices. For example in 1715 in Damascus, there were 2374 officials of accounting and estates. According to the laws, head defterdar was responsible for informing the ruler with the incomes and expenditures of the state. There were several books kept at the finance ministry about the

²⁵⁵ Mehmet Ali Ünal, **Osmanlı Müesseseleri Tarihi**, Isparta: 1997, p. 83.

²⁵⁶ Uzunçarşılı, **ibid.**, p. 325.

²⁵⁷ Mübahat Kütükoğlu, “Defterdar”, **İA**, İstanbul: TDVY, Volume 9, 1994, p. 95.

incomes and expenditures of the state. For each book, there was a separate office. At the end of the second half of 16th century there were 24 offices known as “kalem” ²⁵⁸. Since the defterdar was the main responsible person of financial affairs, he had to have some features. He had to be dignified, incorruptible, self-respecting, serious, talented, able to raise the incomes of the state and pay the salaries on time²⁵⁹.

A book called “tekalif-i örfiye defteri” about the total of taxes in provinces was prepared in two copies every year regularly. The main copy was kept at the record store or archive of the state and the second copy was kept at the archive of the local court²⁶⁰.

Every province had a separate cabinet in the record store. The records of the province were kept chronologically in this cabinet²⁶¹.

231. Province Finance Offices

Apart from the three finance offices in the centre, there were finance offices in provinces. These offices were also

²⁵⁸ Mübahat Kütükoğlu, “Defterdar”, **İA**, İstanbul: TDVY, Volume 9, 1994, p. 95.

²⁵⁹ Mübahat Kütükoğlu, “Osmanlı İktisadi Yapısı”, **Osmanlı Devleti Tarihi**, Ekmeleddin İhsanoğlu (Editör), İstanbul: Volume 2, 1999, p. 515.

²⁶⁰ Uzunçarşılı, **ibid.**, p. 325.

²⁶¹ Uzunçarşılı, **ibid.**, p. 325.

known as kenar defterdarlığı (border finance office). At the end of the 17th century, these finance offices were as follows:

Arab and Persian finance office: This office was established after the conquest of eastern Anatolia and Syria by Selim I, and the centre was Aleppo. In the time of Selim II this office was turned into a head finance office. Apart from the other office, Aleppo finance office stayed the same.

b) Diyarbakır finance office

c) Damascus finance office

d) Erzurum finance office

e) Tripoli finance office

In the time of Murad III (1574), central Anatolian Finance Office was turned into two border offices.

f) Karaman finance office

g) Sivas finance office

In the following periods, finance offices were established in other provinces²⁶².

²⁶² Mehmet Zeki Pakalın, “Defterdar”, **Osmanlı Tarih Deyimleri ve Terimleri Sözlüğü-I**, 2. Press, İstanbul: MEB Devlet Kitapları, Milli Eğitim Basımevi, Volume: 1, 1971, p. 411-418.

232. Ottoman State Treasuries

2320. Internal Treasury

This was also called as the palace or Enderun-u Hümayun treasury. Internal treasury was under the responsibility of hazinedarbaşı or hazinekethüdası (head of treasury). At the end of every year, remainder of the external treasury or the revenue office treasury was transferred to internal treasury. In the time of Suleiman the Magnificent, another store was built by Grand Vizier Rüstem Pasha in Yedikule since the capacity of the present treasury was not enough. If the external treasury was out of cash, with the order of Grand Vizier, internal treasury lent money to the external treasury. This loan was by taken out in front of two military judges and by a bond sealed by Grand Vizier and head financier.

This transaction was recorded immediately. Officials were closely inspected before going out. Control of the treasury was under the command of head of treasury. The new ruler would come and inspect the treasury when he ascended to the throne²⁶³.

Loans taken from the internal treasury were not paid back most of the time. The external treasury continued to give deficits because of the continuous wars. In the 18th century the internal treasury was also empty. At the end of

²⁶³ Cengiz Orhonlu, "Hazine", **İA**, İstanbul: TDVY, Volume 17, 1998, p.130.

the 18th century, the external treasury had borrowed more than 42 million from the internal treasury.

There were golden and silver ornaments and carpets apart from gold and silver. If the internal treasury was incapable of taking precious jewellery, than they were put into Has Room Treasury, Bodrum treasury, Ifraz treasury or Çilehane treasury. Another treasury room was Has Ahur Treasury where precious ornaments were kept²⁶⁴.

Apart from these treasuries, there was room called "dolap" administered by the master of Dar-üs saade and the external treasury had a debt of 1.5 million. The salaries of minister dealing with haremeyn foundations were paid from this treasury.

In addition to these two internal treasuries, one more treasury called harem-i hümayün or cib-i hümayün hazinesi was serving to the palace. The responsible official of this room was the confidences clerk. The income of this treasury was the money transferred from Egypt every year as consignment treasury and was the pocket money of the ruler. The amount of money came from Egypt in 1660 was 600.000 golden²⁶⁵.

²⁶⁴ İsmail Hakkı Uzunçarşılı, "Osmanlı Devleti Maliyesinin Kuruluşu ve Osmanlı Devleti İç Hazinesi", **Belleten**, İstanbul: Volume XLII, Sayı 165, p. 73-79.

²⁶⁵ Uzunçarşılı, **ibid.**, Volume III, p. 332 et. al.

We see that in the middle of 17th century there 110 officials dealing with the internal treasury. Provinces in Anatolia and Rumelia were sending the remaining money to the centre after meeting their local needs. The yearly money sent by the provinces was also known as treasury. For example Baghdad treasury or Diyarbakır treasury. If the provinces were unable to meet their needs, neighboring provinces or Istanbul would sent extra treasury for covering deficits²⁶⁶.

2321. External Treasury (Birun or Miri Treasury)

It is the main treasury of the state. This treasury is also known as hazine-i amire. It was under the responsibility of the finance minister or the grand vizier. It was also the external treasury or hazine-i amire which was responsible for collecting the revenues of the state²⁶⁷.

This treasury consisted şer'i or örfi taxes. Treasury of finance was on the right side of Bab-ı hümayun. This treasury was transferred next to divan-ı hümayun in time. It was opened during the divan-ı hümayun meetings and sealed with mühür-i hümayun of grand vizier after the meeting. External treasury was under the responsibility of the finance minister and control of grand vizier²⁶⁸. Head of

²⁶⁶ Orhonlu, **ibid.**, p. 131.

²⁶⁷ Ünal, **ibid.**, p. 88.

²⁶⁸ Uzunçarşılı, **ibid.**, p. 20.

treasury known as "serhazin" was responsible against the finance minister²⁶⁹.

There was a method of the outgoing money from the external treasury. The outgoing money was first presented to the approval of the grand vizier by the sign of finance minister, than with his signature it was approved and paid by the cashier upon seeing the seal of the grand vizier. In other words the money was not paid with one of the missing signatures.

At the end of 16th century, birun treasury was incapable of meeting the needs of hazine-i amire. In this situation, Enderun treasury was used.

The cashier of the miri treasury would present the documents of withdrawals to the finance minister at the end of the day. The finance minister would check the documents and sent these bills to be kept with the other documents in ruznamce.

In the time of Selim III, an army was formed under the name of Nizam-ı cedit, and a treasury under the name of "iradı cedit" was allocated for meeting the expenses of this army²⁷⁰.

²⁶⁹ Orhonlu, **ibid.**, p. 130.

²⁷⁰ Uzunçarşılı, **ibid.**, p. 368.

For this treasury, an official from *ruznamçe-i hümayun* was assigned. There were rules for the operations of this treasury.

Head of treasury would keep the records of money spent for the official expenditures and the outflows from the *ruznamce-i hümayun* were met by the bonds of this office²⁷¹.

The incoming money to the finance treasury was checked by “*vezzan*” officials who would inspect the originality and value of the money. There was always a burning stove and a hot brazier ready for inspecting the originality of the incoming money. The officials were accepting money after weighing. Twenty duka or a thousand akce equivalent of sultani were put into one side of the scales after counting. Other akces were put into the other side of the scale and weighed. The remaining money was not counted but calculated in this way. Sultanis and eşrefis were counted since they were genuine gold. When the ruler was going on a campaign, head of finance would be with him²⁷².

From the 16th century on, the treasury was started to be used in broader sense. The *ruznamce* keepers of treasury sent with soldiers going to the campaigns can be

²⁷¹ Uzunçarşılı, *ibid.*, p. 369.

²⁷² Uzunçarşılı, *ibid.*, p. 370.

given as an example here. The money sent with them was known as “army treasure”. While the army was in campaign, the expenditures and incomes of the army was kept in *ruznamçes* which were treasury record books. The campaign of Lala Mustapha Pasha against Persia in 1578 can be given here as an example. It is known that he allocated 26 camels only for carrying this treasure²⁷³.

233. Miri Treasury Offices

Offices dealing with the affairs of Ottoman finance were called *kalem*. Number of offices changed from time to time. The increase in the incomes and expenditures of the state resulted in the establishment of new offices.

2330. Finance Offices in the middle of XVI Century

Ruznâme-i evvel and *sanî kalemleri*, *Rumelia accounting kalemi*, *Anatolian accounting kalemi*, *Mukalebe kalemi*, *Mukataacı-i evvel kalemi*, *Mukataacı-i sâni kalemi*, *Mevkufatçı*, *Varidatçı*, *kıla tezkirecisi*, *tezkireci-i ahkam-ı Rumeli*, *Anadolu mukata-i evvel kalemi*, *Anadolu mukataacı-i sânişi*, *Anadolu üçüncü mukataacısı*, *Anadolu mevkufatcısı*, *Tezkirici-i ahkam-ı Anadolu*, *Mukataacı-i evvel*, *Mukataacı-i sâni*, *Mukataacı-i sâlis*, *Tezkireci-i*

²⁷³ Orhonlu, *ibid.*, p. 132.

ahkam, Tezkireci, Kale tezkirecisi Mevcudatçı, Teslimatçı kalemleri, Divitdar²⁷⁴

Some of these offices will be explained in details here.

2331. First and Second Ruznâme Offices

Every day incoming, outgoing money, goods, etc. were controlled by "Ruznamce-i evvel ve sâni" offices. Generally incoming transactions to the treasury were recorded by First Ruzname official. Second Ruzname official would pay the salaries of çaşnigir, müteferrika, çavuş, kapucubaşı, kazasker, rikab-ı hümayun ağa, Divan-ı hümayun and recordstore officials, retireds of Enderun hümayun, palace surgeons, architects, birun treasurer, treasury head official, hassa müzzin, palace pageboys, Enderun kuşçu officials²⁷⁵.

The books used for these records were called ruznamçe books. "Ruzname and Ruznamçe" term were used alternatively in the Ottomans. Ruznamçe officials were assigned to provincial posts as treasury financiers in the growth period²⁷⁶.

²⁷⁴ Karamursal, **ibid.**, p. 153

²⁷⁵ Uzunçarşılı, **ibid.**, p. 338.

²⁷⁶ Nejat Göyünç, "Ta'rih Başlıklı Muhasebe Defteri", **Osmanlı Araştırmaları Volume XV**, İstanbul: Enderun Kitabevi, p. 10.

2332. Rumelia Accounting Office

This office was responsible for controlling the accounts of ruler's and viziers' officials and all the jizyah books. After controlling the accounts, the books were passed to rüzname office²⁷⁷.

2333. Anatolia Accounting Office

This office was responsible for controlling the accounts of the ruler's and the viziers' foundations and entailed estates in Anatolia. Timar documents were controlled by this office. Salary affairs and privileges of all the forts, apart from Erzurum, were controlled here²⁷⁸.

Each of the finance offices counted above had their own record books. During the time of campaigns, very crucial books and their officials were carried with the army. These books were kept with the cash in a tent called "army treasury".

234. Darb-Hâne Hümayun (Mint)

Coins of the state were minted in Darbhane-i hümayün in Topkapı Palace in Istanbul.

Before the Tanzimat edict, there were no banknotes. Even before the second Constitutional Era (1908), paper

²⁷⁷ Uzunçarşılı, *ibid.*, p. 340.

²⁷⁸ Uzunçarşılı, *ibid.*, p. 341.

bills were like bonds. They were not used regularly. The state would mint three types of coins mainly copper, silver and golden. Silver coins known as “akce” were in circulation. Copper and golden coins were not put into circulation in large amounts. Apart from the great mint in Istanbul, coins were minted in many provinces²⁷⁹.

235. Treasury Incomes

There were two groups of taxes in Ottomans as şer’i and örfi. The main taxes were zekat (alm), öşür (tithe), haraç (tribute), jizyah and taxes put as their details. Incomes of lands taken as mukataa and iltizam were generally from avarız, bedel-i nezl, ağnam, mines, padishah has remaining, tributes from the countries under control, salines, ports and custom taxes.

Since the Ottoman State handled tithe and tribute lands as a state property, the practices were designed accordingly. Among the immediate taxes, “pençik seal” was an important tax taken as the fifth of a slave's value.

Transportations from salyaneli and salyanesiz provinces were counted among the incomes of the treasury²⁸⁰.

²⁷⁹ Pakalın, **ibid.**, p. 394-396.

²⁸⁰ Ünal, **ibid.**, p. 89.

Taxes were regulated according to Islamic rules and divided into three as arazi, haraci öşri and miri, but apart from the conquests of Syria, Iraq, Hejaz, Yemen, Tripoli and Binghazi, all the other countries were accepted as miri.

According to Islamic laws, jizyah was an individual and tribute (haraç) was a land tax. In the later times, Ottomans accepted these two taxes as the same and called jizyah as haraç. The money taken from Wallachia and Moldova vaivodes, Dobrovnik republic and Erdel kingdom can be counted as tribute (haraç).

Şer'i (Islamic) taxes increased from thirty to eighty kinds in time. Tekalif-i örfiye covering many of these taxes was started to be collected by the governor, accountants or the vaivodes. The tax was accrued according to household. In time, this tax turned out to be a heavy burden on citizen because of the abuses of the governors or vaivodes. This tax was collected in two installments in spring and autumn.

The main expenses which required taxing in provinces were: were the expenses of passing officials, messengers, governors, vaivodes and demarches. Municipality, official buildings, bridges, water canal constructions and repairs etc. were other expenses.

While one copy of tekalif-i örfiye books were sent to centre, local courts would record the related issues in şer'iyye records.

After this general information about the revenues of external treasury, main items of income can be given:

Öşür (tithe) taken from Muslim farmers. This tax changed with the fertility of the land. As 1/5, 1/7, 1/8, and 1/10.

b- Tax taken from the cattle of the Muslims: "Adet-i ağnam"

Haraç (tribute) taken from non-Muslim farmers. Haraç: It was the tax paid by non-Muslim citizens for their lands. The land which was taxed was called "arazi-i hacaciye". The owners of these acquired lands during conquests were not Muslims. These lands were left to their owners with the condition of taxing. Haraç was divided into two as muvazzaf and mukassim. Harac-ı muvazzaf was a fixed tax taken in accordance to the size of the land. Harac-ı mukassime was the tax taken from the products of land in portions between 1/10 and 2/10.

d- Individual tax taken from non-Muslim citizens. Jizyah: It was the tax taken from non-Muslim citizen for the exemption of military service. It was divided into three groups in accordance to the wealth of individuals. Children, women and clergymen were exempted from this tax.

- Customs tax taken from goods of Muslim tradesmen,

- Customs tax taken in proportion of 5% from the goods of non-Muslim tradesmen,

- Customs tax taken from foreign tradesmen in proportion of 10%. With the privileges given to foreigners, this tax fell to the level of 2,5 %.

- One fifth of the booty acquired during wars,
- War compensation taken at the end of the victories,
- Yearly tributes taken from subordinate countries,
- Taxes and presents sent by principalities and states (Crimea, Wallachia, Moldova, Erdel etc.)

Dirlik system was not applied for the lands which had its special administration. Taxes from these lands were completely put into the treasury. But the amount was sent after subtracting the expenses of grand seigneurs, governors and local soldiers. Lands which had special administration were: Baghdad, Egypt, Basra, Yemen, Ethiopia states and some provinces of Aleppo and Cezire-yi Bahr-i Şefti,

- Tributes taken from the designations of officials,
- Revenues from mines, forests and salines,

Müsadere (Confiscation): It was a punishment system applied for the rebels or the ones who embezzled public properties. In later times, this system turned into a method which “provided political and economic advantages” for the centre²⁸¹.

Confiscation was practiced in many ways. For example, Mehmed the Conqueror gave importance to institutionalization and confiscation was practiced effectively. Çandarlı Halil Pasha is among the ones who was accused of bribery and his properties were confiscated. Scientist and statesmen who had private properties faced the same treatment. The reason for this was the understanding that rejected presents, money and goods not for individuals but for the office. When a statesman died, his properties were left to the state. When a confiscation was ordered, before the seizure the goods were inspected and if there were any hidden goods, they would be found. The total money found or the value of the estates sold would be recorded to the treasury. At the same time, a portion would be left for the heirs for their subsistence²⁸².

Lakta (derelict): Lands or estates with unknown owners were known as lakta. These goods and heirless properties would be transferred to the treasury.

²⁸¹ Tuncay ÖĞÜN, “Müsadere”, **İA**, İstanbul: TDVY, Volume 32, 2006, p. 67.

²⁸² Öğün, **ibid.**, p. 67.

Lukata which means something collected from the ground is used for found or ownerless properties in Islamic law²⁸³.

Avarız Tax(Extraordinary situation): This tax was collected in the time extraordinary events, especially wars to cover the expenses. It was not a tax collected regularly. It was collected from time to time in amounts of 20 akces, and later this amount increased up to 40 and even 300 akces²⁸⁴. It was taken in war times but in the XVII century, the increasing financial burden of kapıkulu soldiers and continuous wars with Persia, Poland, Venice and Austria required this tax to be a continuous one²⁸⁵.

236. Collection and Allotment of Taxes

Most of the direct taxes were not collected by the state; it was allotted to vassals in return for service. The emperor, emperor's mother, emperor's sons and wives, the grand vizier and the commander of the naval forces (Kaptan-i Derya) etc. received the income from the properties allotted for them. Emperor's mother and flag officers lived on the income from the fief feoffs and tenures. The kadis received

²⁸³ Saffet Köse, "Lukata", **İA**, Ankara: TDVY, Volume 27, 2003, p. 223.

²⁸⁴ For more information about treasury incomes, see Uzunçarşılı, **Osmanlı Tarihi**, Volume: II, p. 579-582.

²⁸⁵ Yusuf Oğuzoğlu, "Osmanlı Şehirlerindeki Halkın Vergi Yüğü üzerine Bir Araştırma(1680-1700)", **Osmanlı Araştırmaları Volume XV**, İstanbul: Enderun Kitabevi, p. 158.

shares of court duties. Expenditures and salaries of the people working in temples were met by appanges.

Foundations which were allotted with some of the income of the state were managed by fiduciaries. Foundations were social facilities that served for the public. As we are going to examine later, these institutions were backbones of our community life. The state lost incomes because of these foundations, in short, civil servants, regardless of their positions, were deprived of the income from the state treasury.

Their lived on the incomes and shares of the taxes and levies they are allotted with.

Tımarlı sipahiler (cavaliers with fief feoff) who made up of most important part of the Ottoman army received the taxes of their fief feoffs on behalf of the state.

Of the officers with important positions, only the “Nişancı” (marksman), Defterdar (chamberlain), Sehüislam (the chief religious officer) and the Kazaskerler (chief military judges) were put on annual salaries. Charges of the court other than these were met by the treasury.

The incomes of the treasury were not collected directly by the finance officers. They were collected through emanet and tax farming procedures.

Until the last years of the reign of Kanuni Sultan Suleyman (Suleiman the Magnificent), the taxes were collected by *eminler*, *kethüderlar* and *amiller* through *emanet* procedure.

It was first during the time of Grand Vizier Rustem Pasha that the procedure of tax farming to collect state revenues was adopted and practiced. This procedure became widespread until the late XVII. century. This procedure required the tenants to pay the taxes of the fief feoffs they hire to the state in advance and collect the taxes of the region themselves. After a while the public began to suffer from the greed and fraud of these tenants as they tried to get from the people two folds of the sum they paid to the state during the times of weakness of state authority.

This situation led some of the state officers to ascertain the need for reforms and notify the Emperor with their written drafts ²⁸⁶.

Mahmud II wanted to make amendments on the state finances taking example of the Western states. He abolished the *Defterdarlık* (the budget office) and established the “*Umuru Maliye Nazırlığı*” (ministry of financial affairs). Finance offices began to serve under this ministry. Soldiers with fief feoffs were included in the regular army and fief

²⁸⁶ Koçi Bey, **Koçi Bey Risalesi**, (Abridged by: Zuhuri Danışman), Ankara: Turizm ve Kültür Bakanlığı, 1985, p. 33-34, 92-93.

feoff procedure was abolished. Fief feoff incomes were transferred to the treasury. New amendments were made on the tax system. Centralization of treasury incomes were tried to be achieved by means of putting civil servants on salary.

237. Certain Concepts Concerning Finance

Akce: The name of the silver coin in circulation within the Ottoman Empire. The carats of these coins varied at times²⁸⁷.

Adet-i Agnam: The tax on sheep and goats. This tax collected as one akce per sheep and goat was initially collected by state officers, then it was collected by fief feoff tenants.

An-hizane: It is the name of the action of taking money out of the treasury due to any reason.

Bac-i Kil: The cereals sold by the people in the bazaar were measured by kilogram. Bac-i Kil is the gauging money received from the seller. This procedure continued until the Republican era.

Bac-i Tamga: It means “cachet tax”. It is the tax collected on every kind of goods that are sold and bought, clothes weaved, animals slaughtered in the city.

²⁸⁷ Nuri Pere, **Osmanlılarda Madeni Paralar**, İstanbul: 1968.

Bedel-i Cizye: It is the lump-sum tax collected from the voievods of Wallachia, Moldavia and Ardeal.

Bedel-i öşür: It is the tax collected on the lands where agriculture cannot be practiced as there are buildings on it such as house, stall, repository. It is also called icar-i zemin (land rent) or Mukatta-i zemin (land dividing)²⁸⁸.

Berverc-i Malikane: It is the allotting of the treasury properties for life in return for a-few-year income in cash.

Ik-ta: It requires allotting taxes collected from certain state land for soldiers, commanders and statesmen in return for their service and as salaries.

Narh: It is a term used to refer “maximum price”. The Ottoman Empire tried to protect the producer and the consumer by determining the prices of the goods that are sold and bought. Such “narh books” are published today by historians²⁸⁹.

Ocaklık: It is a term that is used to refer tithe or conventional incomes that are allotted in return for naval yard expenses or baksheeshes of castle guardians or local city soldiers. “Ocaklık” continued to be practiced until the Tanzimat²⁹⁰.

²⁸⁸ Uzunçarşılı, **ibid.**, p. 378.

²⁸⁹ Mübahat S. Kütükoğlu, **Osmanlılarda Narh Müessesesi ve 1640 Tarihli Narh Defteri**, İstanbul: 1983.

²⁹⁰ Nejat Göyünç, “Yurtluk Ocaklık Deyimleri Hakkında”, **İÜEFTAM**, Prof.Dr. Bekir Kütükoğlu’na Armağan, İstanbul: 1991, p. 269-278.

Resm-i Çift: It means “farming akce”. It is another tax collected on land and collected from those who have farming land and practice agriculture on it. This kind of land requires a pair of oxen to be arable. The amount of the tax was determined according to how fertile the land was. It varied between 22 and 57 akces.

Resm-i Çift Bozan: It is the money collected as a fine, from those who own a land but do not practice agriculture on it. The sum was 300 akces. It was abolished after the Tanzimat.

Mukata: It is the renting of state property temporarily in return for a certain price. There were two types: “Mukataat-i Miriye” and “Malikane”. Former was rented annually while the latter for life.

Mültezim: It is a term that is used to refer those who collect the taxes from villages, and pay the sum to the winter treasury in advance.

Yük: It means “one hundred thousand akces”. And the term “kese” is used in order to refer 500 piaster.

238. The Budget

It is known that the budgets which show the annual receipts and expenses of the central management in the Ottoman Empire were called “icmal” (abstract). Later such

terms as “mizan” (cross-check) and “muvazene” (balance) were used in order to refer budget²⁹¹.

Although there are those who put forward the idea that the Ottomans made the first budget in XVII. century, it is known for sure that the rule books of Fatih Sultan Mehmed time showed the state receipts and expenses, in addition, it is also possible that budgets had been made even before.

There stands such a statement in the rule books of Fatih; “ my servants shall declare my receipts and expenses once a year”. This demonstrates that even at that time budgets were made annually²⁹².

As the counties had separate budgets and the incomes of fief feoffs, tenures and appanages were excluded from the budget, all receipts of the state could not be transferred to the treasury. There was a constant budgetary surplus during the ascension period. In parallel with the regression in the political condition of the state, deficits occurred in the budgets.

The period between the years of 1512 and 1594 is the most effulgent period of the Ottoman economy. Receipts

²⁹¹ Akgündüz and Öztürk, **ibid.**, p. 445.

²⁹² Akgündüz and Öztürk, **ibid.**, p. 445.

and expenses were disposed through new laws even though they did not vary in form²⁹³.

When Suleiman the Magnificent passed away, the incomes of the external treasury were more than its expenses. During the following 30 years, the margin between the receipts and expenses of the external treasury shrunk. In 1564 treasury receipts in cash was 1830 yks while the expenses amounted to 1896 yks; there was a 60-yks deficit. This deficit was settled in 1597. During the periods when budgetary deficits were large, the state lowered the carat of the money in order to pay the salaries which led great revolts.

Initially internal borrowing was made, in order to settle budgetary deficits. After the Tanzimat, external borrowing began to be practiced. External debts increased exponentially. In return for these debts, creditor states confiscated the budgetary receipts²⁹⁴.

Mbahat Ktkoęlu defines the characteristics of the Ottoman budgets as follows ²⁹⁵;

- 1- In the XVI. century the starting date of the budget was the Newroz, in the XVII. century, Muslim calendar was predicated. In the XVII. century it was

²⁹³ Akgndz ve ztrk, **ibid.**, p. 445.

²⁹⁴ Abdurrahman řeref Efendi, **Tarih Muhasebeleri**, Ankara: 1985, p. 173.

²⁹⁵ Ktkoęlu, **ibid.**, p. 319-320.

March and continued to be so until the collapse of the Empire.

- 2- The numbers of former year were also included in addition to the numbers of the budgetary year therein enabling a comparison. (The budget of 1527-1528 shall be considered exceptional).
- 3- It did not include all income offices. Only the receipts from Emperor's properties were shown. (The budget of 1527-1528 shall be considered exceptional).
- 4- Only central charges were recorded as expenses.

24. Examples of Accounting Records of the Ascension Period

Accounting exists in a country for individuals, institutions and the state. During the Ascension Period of the Ottoman Empire no accounting records of individuals or private enterprises were encountered.

However, among the findings of the world accounting history, there are accounting records that the individual kept for himself, for his house.

The more the family expanded and physical infrastructure and the number of servants grew as in feudalism; kitchen and stall expenses began to need a record system. Family structure of Turks has always been

large. Even if they do not live in feudalism, there were still a number of rich people who had an expansive infrastructure and a large number of servants. So it is natural that they needed a record system. However effective documents of those did not survive until today. The reason for this can be explained as follows also making use of the information above:

- Population movements were frequent in the Ottoman Empire. Even in Anatolia, people were in a constant state of migration due to wars and internal chaos. This situation made it harder for the people who did not have a strong custom to keep and store records to do so.

- Statist attitude of the Ottomans led people not to disclose their richness as they believed that only a limited wealth was allowed. Musadere (confiscation) was prevalent in the Ottoman Empire⁴⁷ and accounting records are important sources of wealth. So it is natural to destroy these documents which could be a hint of richness.

- Properties which constituted an important source of income for the state were mostly rented for 3-year periods. The tenants as the manager of financial institutions such as salinas and mines – as it was explained in the examples of mines above – kept their own records in a tidy manner in order to pay their rents. However, according to the renting system of the state, the properties were rented to those who

offered the highest price and the property could be handed over to someone else before the rental period was over. So it was normal for the tenant to destroy the information he held to prevent the state to increase the rent and counteract a possible rival.

- As is known *fief feoff* means sources of income granted to soldiers and state officers for their livelihood and/or services in certain regions with the authorization to receive payments on their behalfs. *Fief feoff* owners were obliged to provide soldiers, horses, cereals, tents etc. during war time. Lands which were registered in the *fief feoff* books as having an annual income of 20.000 akces were rented to cavaliers. Those with an annual income between 20.000 and 100.000 akces were rented to armed cavaliers. These were called *feuds*. And those with an annual income more than 100.000 akces were called *tenure* and were rented to state officers in high positions, soldiers with high ranks, the Emperor and his family. We also know that in the XVI. century the right of *fief feoff* was granted to those privileged²⁹⁶.

The *fief feoff* owner naturally felt a necessity to keep record of receipts and expenses in order to fulfill his liabilities. However none of such documents survived until today.

²⁹⁶ Ömer Lütü Barkan, “*Tımar*”, **İslam Ansiklopedisi**, Milli Eğitim Bakanlığı Yayınları, Volume: 12/1.

In order for a land to be considered as *fief feoff*, *feud* or *tenure*, the process of income determining for draft books was carried out on site by the state. Making the income look lower could both prevent the change of tenant and relieve the burdens of the tenant. This situation pushes the state and the tenant into different expectations of interest. The state doubtlessly pursued an evaluation that consulted its own interest and did not want to give the tenant the opportunity to conceal his incomes. However no implementation could prevent the tenant to destroy income records if he had any.

- As is known, another type of property in the Ottomans is “*malikane*” system. According to this system which began in 1386 when Murad I granted tenure to Evrenos Bey for the first time, commanders who had served for the state and high rank officers were given lands and farms. Such tenures were called “*temlikname*”. Within the *malikane* system which continued until early XIX. century, the property could be inherited by the children of the owner and transformed into a foundation. However it is also put forward that *malikane* owners were obliged to provide the state with their accounting records at the end of every year. It is clear that the owners had to keep such records in order to do so. Although we do not have a great deal information about how the state evaluated these records, according to the examples M. Zeki Pakalın discovered within the

Ottoman records, malikane owners had certain liabilities. In order to reduce the burdens of these liabilities, it is possible that malikane owners have destroyed their own records.

In addition, the lack of record keeping custom, religious conditions that were unsuitable for wealth and record keeping, the fact that the feudal structure of some western countries did not rule among the people of the Ottoman Empire, the limited scope of feudalism and malikane system are some of the reasons that prevented the people from keeping personal records.

We believe that it is also necessary to examine the issue from the side of the order of accounting of the private sector enterprises of the Ottoman Empire.

In the world trade history, accounting record documents of commercial relations are based on and these documents are examined in the first place. The reason for this is the fact that accounting is an order of settlement and determination of the profit and loss is its main characteristic.

In order for the commercial relations to become institutionalized, commercial enterprise is needed. This institution could be commercial, industrial or one that offers services. The more the institution expands, the harder it becomes to keep the records in mind and keeping

them in a book rises as a necessity so that the record order develops.

The leading reason why the private sector enterprises in the Ottoman Empire could not develop their accounting records is the fact that they could not expand in size. In other words, it is the lack of capital accumulation.

In the former chapter, while the industry and trade of the private enterprises in the ascension period of the Ottoman Empire were examined, we explained that there were a great number of weaving looms in Bursa, however this was only a local development and it was emphasized that it would be a mistake to make a generalization. This practice which was prevalent in Anatolia requires the tradesmen to assign these disorganized looms as in the case of woolen thread production in Ankara. This situation causes difficulties in the transfer of capital accumulation obtained by means of trade to production.

Some of the important factors that prevent capital accumulation can be abridged as follows also making use of the explanations from the former part:

- The Ottoman Empire being more engaged in military affairs and agriculture, neglected the importance of production and commerce. The Ottomans could not reach a level of production beyond craftship and generally left production and trade to minorities. Sometimes capital

accumulation obtained from trade could not be transferred to production.

- Mass production is only achieved by expansive distribution of the product. When Anatolia began to lose its significance on the Silk Road with the XVI. century, the importance the state attached to internal transportation became limited to military objectives, transportation of comestibles and a partial development of internal market; construction of roads and bridges, accommodation facilities lost priority. This situation constituted an obstacle against the development of the internal market. On the other hand, as we stated in the former part, although such products as woolen thread of Ankara, silk of Bursa were planned to be sold in the external market, no increase in the number of products was observed and external trade remained limited in the hands of minorities in Galata Istanbul and other coastal cities.

- Tenures which are high level income sources were owned by soldiers and heads of state who did not have any insight in trade and these tenures were taken back by means of confiscation when they reached a certain level of wealth.

- Perception of statism in the Ottoman Empire was based on the protection of the consumer rather than encourage production. That is why the “Narh” always had an extensive field of practice. Prices were determined through

suppression rather than competence. In the XVI. and XVII. centuries, merchants who bought the butcher's meat and the butchers who slaughtered the animal and distributed the meat to meet demand of Istanbul wanted to evade from their responsibilities⁵⁰ when they faced the "Narh" which constitutes an interesting example of this situation. Such a perception was doubtlessly not encouraging for mass production except for the "Lonca" craftsmen who made production at low levels.

Products with expansive markets such as salt, candles etc. were produced by state institutions which are similar to financial state institution of the present day and military clothing, materials, guns and ammunition were also produced in state institution as we explained in the former part. The production of these essential goods by the state constituted an obstacle in front of the private sector to set up larger enterprises where they could achieve the required capital accumulation.

- In the XVI. century, the Lonca system which replaced "Ahilik" (brotherhood) organization, had rigid rules as was explained formerly. Lonca craftsmen in each region were dominant only in their own region. They produced for their own small region. The market was shared according to production. It can be put forward that such conditions of

the Lonca system had a preventive effect on production for an expansive market and so capital accumulation.

- Capital accumulation was achieved on a limited extent by the minorities who faced confiscation from time to time. In the XVI. century, the number of minorities was considerably high not only in Istanbul but in other big cities and Anatolia as well. These people were granted with freedom of trade and the right to rent various income sources as tenants²⁹⁷.

However, as a result of confiscation, also the minorities did not have the opportunity to develop record systems on their commercial activities.

It is not a coincidence that the first accounting records of private sector enterprises survived until the present day were kept by minorities and first accounting books were written by them.

Although the enterprises of Turks who were involved in trade remained underdeveloped, it is for sure that they kept records to enable settlement, they had their own accounting. However it is necessary to emphasize that some of the formerly explained reasons why individuals could not develop an accounting record system are also true for the

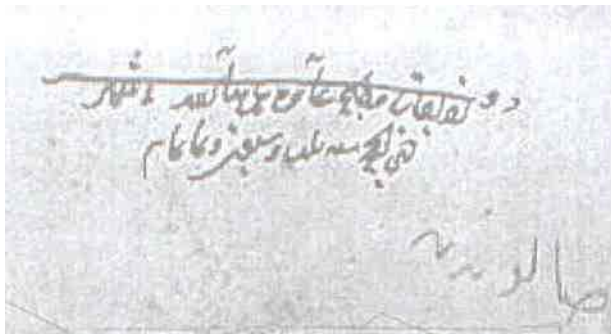
²⁹⁷ Daniel Goffman, **İzmir ve Levanten Dünya (1550-1650)**, Translated by: Ayşen Anadol and Neyyir Kalaycıoğlu, İstanbul: Tarih Vakfı Yurt Yayınları, 1995.

private sector enterprises and so these accounting record documents could not survive until today²⁹⁸.

240. Accounting Record Samples From the Growth Period

This sample shows the kitchen expenditures of Ottoman Empire and falls into the rising period.

Siyakat form of Matbah-i Âmire:



²⁹⁸ Güvemli, **Türk devletleri Muhasebe Tarihi**, Volume: 2, 2. Press, İstanbul: Süryay Yayıncılık, 2000, p. 78-79.

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English form of Matbah-ı Âmire:

[3] Book showing the expenditures of matbah-ı Âmire between the dates of Muslim calendar year 873 Zilhicce month [AD 11.6.1469-9.7.1469] .

[4] Muslim calendar 873 Zilhicce month [AD 11.6.1469-9.7.1469]

Sunday, the first day of Zilhicce [11.6.1469] İstanbul _____ 1.178 akçe

Flour, for purebread 4 mud - 5,5 keylçe, 8 akçe each Amount ____: 684	For carriers of Flour Cash ____: 16	Chicken , 29 pieces _____ 117 akçe For kebab 18 pieces , 4 akçe each Amount ____: 72	For braise 4pieces, 6 akçe each Amount ____: 24	For pashas 3 pieces, 3 akçe each Amount ____: 9	For patients 4 pieces, 3 akçe each Amount ____: 12
--	---	---	---	---	--

For the assistants of Cook, clothing Amount ____: 210	For Matbah Garbanzo and Onion, by the marketman Amount ____: 25	Cheese and egg, For the palace by the marketman Amount ____: 5	Cheese, for tarhana soup of pages by the marketman Amount ____: 1
---	--	---	--

Onion and garlic, For mantı at Palace, by the marketman Amount ____: 4	Paça and turnip, For the palace by the marketman Amount ____: 12	Onion ve egg, Chicken braise by the marketman Amount ____: 5	Garbanzo ve Onion, For aghas by the marketman Amount ____: 6
---	---	---	---

Egg, for lapa Of pages by the marketman Amount ____: 4	Egg ve turnip, for the palace, by the marketman Amount ____: 2	Yoghurt, for the palace by the marketman Amount ____: 18	Fresh plums, for the palace by the marketman Amount ____: 13
---	---	--	--

Lettuce, for the palace, by the gardener Amount ____: 6	Cress, tarhun ve Onion, for the palace by the gardener Amount ____: 3
--	---

12.6.1469 Monday İstanbul _____ 1.095

By the cellar chief
Given to the poor
as
Cash _____: 250

For the horses of water carriers
who bring water to Matbah-ı Amire,
çul, kolan, headstall and bag
Amount _____: 126

for grinded wheat
3 keylçe ,
10 akçe each
Amount _____:30

Sesame oil, for Palace
3 vakıyye
Amount: _____:18

Jug, For the palace
5 pieces
Amount _____:11

Bottle , for Palace
6 pieces , 2
akçe each
Amount _____:12

Jug for boza,
For the palace
3 pieces, 11 akçe each
Amount _____:33

Box, For the palace,
3 pieces, 3 akçe each
Amount _____: 9

Salva? For the palace
Amount _____:4

Lamb, For the palace,
18 baş
Amount _____:254

Flour , for Matbah-ı Amire
11 keylçe, 8
akçe each
Amount _____:88

Transportation of wheat
Cash _____: 3

For portorage of
Ice,Flour from Bursa
Cash _____:25

Chicken , 25 pieces
For Kebab , 18 pieces
Amount _____:72

93 akçe
For pashas , 3
pieces
Amount _____: 9
Amount _____:

For the patients, 4
pieces
Amount _____:

Garbanzo and Onion,
For Matbah,
by the marketman
Amount _____:25

Egg, For the palace
by the marketman
Amount _____:3

Onion and garlic,
For mantı at Palace,
by the marketman
Amount _____:4

Milk, For the palace,
by the marketman
Amount _____:5

Garbanzo and Onion,
For aghast,
by the marketman
Amount _____:7

Egg and turnip
For the palace, by marketman
Amount _____: 2

Yoghurt, For the palace,
by the marketman
Amount _____:18

Parsley, for Palace
by the gardener
Amount _____:10

Plum, for the palace
by the gardener
Amount _____:26

Parsley, for soup
Of pages,
by the gardener
Amount _____:30

Lettuce, For the palace ,
by the gardener
Amount _____:6

Cress, Onion and garlic,
by the gardener
Amount _____:3

[5] Hegira 873 Zilhucce month [AD 11.6.1469-9.7.1469]

Hegira 3 Zilhucce 873 Salı günü [AD 13.6.1469] _____:3.949

Paper , one sheaf Amount _____: 33	For tinning 3 trays of Palace, 2 akçe each Cash _____: 6	Sugar, For the palace, 2 kantar , 63 lodra 1.100 akçe each 1100 akçe each Amount____:2.988	Porterage and kapan harc of the mentioned sugar Cash _____: 5
For the palace Oliveoil , 15 vakıyye 300 dirhem, 6 akçe each Amount _____: 94	For the palace, pot, 3 pieces Amount _____: 5	For the palace, Bottle, 1 pieces Amount _____: 6	For the palace vinegar, 4 ölçek, 2 akçe each Amount _____: 80
Porterage of vinegar Cash _____:4	Cucumber, For the palace, Amount _____: 20	Sugar, For the palace, 10 vakıyye, 25 akçe each Amount _____: 250	Cherry, For the palace, Amount _____: 111
Carnationl, For the palace, 100 dirhem Amount _____: 14	Ginger, For the palace, 100 dirhem Amount _____:9	Grinded wheat, 3 keylçe,10 akçe each Amount _____: 30	For the palace Yoghurt kisesi, 2 pieces Amount _____: 11
Repair of a lock Of palace Cash _____: 3	Copper container, for Palace , 3 pieces Amount _____: 10	Chicken, 27 pieces Kebab 72	_____ :107 akçe Muhallebi 14 Pashas 9 Patients 12

Garbanzo and Onion,for
Matbah, by the marketman

Amount _____:25

Baş-paça , for Palace and
aghas ,
by the marketman

Amount _____: 80

Pureoil , for paca soup
at the palace ,
by the marketman

Amount _____: 1

Yufka bread, for kelle
paça soup of aghas

Amount _____: 7

Yoghurt for ayran,
by the marketman

Amount _____: 40

Onion and garlic
for mantı at Palace,
by the marketman

Amount _____: 4

Kestane, For the palace
by the marketman

Amount _____: 18

Süt, for muhallebi
at the palace
by the marketman

Amount _____: 5

Rice grinding fee
For muhallebi at palace
by the marketman
Cash _____: 3

Egg and turnip
by the marketman
Amount _____:2

Yoghurt, For the palace,
Amount _____: 18

Hıyar and Fresh plums, for Palace
by the gardener
at two times
Amount _____: 26

Pazı , by the gardener
Amount _____: 10
Amount _____: 10

Fresh plums, for
pages,
Amount _____: 30

Fresh plums, for
aghas, by the gardener
Amount _____: 10

Cress, tarhun, Onion
and garlic, for Palace
by the gardener
Amount _____: 3

Flour, For the palace , 4
mud - 5 keylçe,
9 akçe each
Amount_____: 729

For carriage of flour
Porterage
Cash_____: 16

Kil, for the palace 24
vakıyye, 1 akçe each
Amount_____: 24

Okne ?, For the palace
2 keylçe, 25
akçe each
Amount_____: 50

Pureoil, for matbah
4 kantar,
300 akçe each
1.200

Walnut, for matbah
260 pieces

Chicken , . 26 pieces _____:108
For Kebab, 18
pieces ,4 akçe each
Amount____: 72

For Braise, 4
6 akçe each
Amount____: 24

For the patients, 4
pieces , 3 akçe each
Amount____:12

Garbanzo and Onion, for Matbah
by the marketman
Amount_____: 25

Onion, For the palace,
by the marketman
Amount_____. 3

Onion and garlic
For the palace,
by the marketman
Amount_____: 3

Garbanzo and Onion,
For the palace
Amount_____: 6

[20] English transcription, 20 July 1469 Friday, Continuing, Matbah-1
Âmire

Cheese and Milk, For the palace by the marketman	Onion, for Chicken kebab, By the marketman	Yoghurt for the palace, By the marketman	Sumach, for the kitchen 2 okka 9 akçe per okka
Amount____:13	Amount____: 8	Amount____:27	Amount____:18

Egg, For the palace, By the marketman	Pumpkin, Unripe grape, For the palace by the marketman	Pumpkin and unripe grape for the palace servants by vegetable gardener	Aubergine, For the palace by the marketman
Amount____:12	Amount____:19	Amount____:40	Amount____: 7

Pumpkin, For the workmen of the palace, by vegetable gardener	Pumpkin, For the palace by vegetable gardener	Pumpkin and unripe grape, for the soup of aghas, by vegetable gardener	Pumpkin and unripe grape, the patients, by vegetable gardener
Amount____: 4	Amount____: 4	Amount____:15	Amount____: 6

Pazı, for the patients, by vegetable gardener
Amount_____: 2

8 July 1469 Saturday, İstanbul

1.327

Honey, For the palace, 4 kantar 81 lodra, per 180 akçe	Porter price for the carriage of Honey	Apricot, For the palace	Mulberry, For the palace
Amount__:866	Amount____:15	Amount____:51	Amount____:14

Other expenses

12.216

Cash given out to the poor by the cellar controller	Cash given to 6 palace cooks	Soap, For the palace	20 heads of cattle for sacrifice
Amount__:6000	Amount__:1999	Amount__:250	Amount__:2980

Cherry, For the palace	Ice, For the palace	Chicken, 35 wings; kebab, for pastries and the patients
Amount__:15	Amount____:25	Amount_____:135

Garbanzo and Onion, for the kitchen, By the marketman	Yoghurt, for vegetable dish, By the marketman	Egg, For the feast at the palace, By the marketman	Onion and garlic, for the meat pasty in the palace, By the marketman
Amount____:27	Amount____:70	Amount____: 1	Amount____:10

Egg, for Chicken pastry, By the marketman	Yoghurt, for ayran for the pages, By the marketman	Onion, for Chicken kebab for the palace, By the marketman	Yoghurt, For the palace by the marketman
Amount____:1	Amount____:40	Amount____: 8	Amount____:27

Maydanoz, Sarayda çorba için, by vegetable gardener	Pumpkin and unripe grape, for the soup for the palace by vegetable gardener, 2 times	Pumpkin and unripe grape, for the soup of the pages, by vegetable gardener	Pumpkin and unripe grape, For the palace by vegetable gardener
Amount____:10	Amount____:10	Amount____:30	Amount____: 7

Pumpkin, For the feast at the palace, by vegetable gardener	Pumpkin, for the meal of workmen at the palace, by vegetable gardener	Pazı, for the pages, by vegetable gardener	Pumpkin and unripe grape, for the patients by vegetable gardener
Amount____: 3	Amount____: 3	Amount____: 8	Amount____: 6

Apricot, For the palace	Pear, For the palace	Chicken, 21 wings for kebab	Walnuts, for Maybah-ı Amire, 56.000 pieces
Amount____:40	Amount____:16	Amount____:81	Amount____: 35

Garbanzo and Onion, for the kitchen, By the marketman	Egg, for rice pudding, By the marketman	Yoghurt and Egg, for Aubergine braise	Onion and garlic, for pasty for the palace, By the marketman
Amount____:25	Amount____:40	Amount____: 5	Amount____:10

Trotters and turnip, For the palace, By the marketman	Cheese, for pita for the palace, By the marketman	Yoghurt, for the vegetable dish of aghas, By the marketman	Onion, for Chicken kebab for the palace, By the marketman
Amount____:12	Amount____: 7	Amount____: 7	Amount____: 8

Yoghurt, For the palace, By the marketman	Pumpkin and unripe grape, for the soup, by vegetable gardener	Aubergine, for braise at the palace, By the marketman	Pumpkin, For the palace, by vegetable gardener
Amount____:10	Amount____:10	Amount____:60	Amount____: 3

Pumpkin, for the workmen, By vegetable gardener	Pumpkin, for the vegetable dish of the aghas
Amount_____: 3	Amount_____:15

Total expenditure in the mentioned Zilhicce month: 63.595

Expenditure of Matbah-ı Âmire: 61.379

Honey, 4 kantar, 81 lodra	Pure oil, 35 kantar, 28 lodra	First class sugar, 1 kantar, 5 lodra	Ordinary sugar, 9 kantar, 71 lodra
Amount____:866	Amount____:9020	Amount____:2090	Amount____:9048

Flour, for pure bread, 51 mud, 14 keylçe	Chicken, 851 wings For the palace	Sheep, 5 head	Lamb, 18 head
Amount____:9489	Amount____:3386	Amount____:180	Amount____:254

Red grape, 11 kantar, 58 lodra	Black grape, 17 kantar, 22 lodra	peach, 3 kantar, 10 lodra	Figs, 3 kantar, 84 lodra
Amount____:806	Amount____:999	Amount____:372	Amount____:370

Almond, 2 kantar, 12 lodra	Starch, kantar, 90 lodra	Saffron, 26 vakıyye	Grinded wheat, mud, 6 keylçe
Amount____:551	Amount____:153	Amount____:1570	Amount____:280

Tarhana foodstuff, 6 keylçe	Pounded wheat, 4 keylçe	Lentil, 17 keylçe	Cash, for tinning 126 pieces of copper pot
Amount____:96	Amount____:64	Amount____:316	Amount____:733

Oliveoil, kantar, 65 vakıyye	Sesame oil, 9 vakıyye	Vinegar, 262 liter	Fruit, For the palace
Amount____:374	Amount____:54	Amount____:591	Amount____:878

Cash, for the price of the porter, paid once	Boza, For the palace	Savla, for boza at the palace	Carnation, 2 vakıyye, 100 dirham
Amount____:466	Amount____:95	Amount____:20	Amount____:134

Ginger, 100 dirham	Ökre, 2 keylçe	Walnut	Lemon pickles, For the palace
Amount____: 9	Amount____:50	Amount____:123	Amount____:36

Tail fat, for palace bread, 3 vakıyye	Lokma dessert, for bairam for the palace and the divan, 5 vakıyye	Un, for bagel and pure bread, 3 keylçe	Su, for bairam for the kitchen
Amount____:15	Amount____:350	Amount____:48	Amount____:30

Sukus, 4 pieces, per 2 akçe	Ice, For the palace	Copper vessels, For the palace, 2 pieces	Bowl, for picnic at the bairam, 1.000 pieces
Amount____:8	Amount____:25	Amount____:20	Amount____:500

Bowl, 8 pieces, For the palace	Wax, For the palace, 2 pieces	Boiler spoon, for Matbah-ı Âmire, 2 pieces	Provender (corn) for the doves of the palace, 1 şinik
Amount____: 7	Amount____:16	Amount____: 5	Amount____: 2

Garbanzo, Onion, Yoghurt, Sumach, mint, Cheese, Egg etc. By the marketman	Various vegetables, By the gardener Yusuf
Amount_____:4000	Amount_____:2003

For the clothing of the pages	İfteke, for the cellar, 1 pieces	cotton, for Enderun, 1 okka	Headstall, cloth, girth for the horses of watermen of Matbah-ı Âmire
a- Waistband, 2 pieces 470 b- Cover, 4 pieces 260 c- Kalice, 4 pieces 200 d- Drawing string, 4 pieces 38 e- Cone, 4 pieces 60 f- Baggy trousers, 4 pieces 56 g- Boots, 1 pair 24 Total Amount____:1102	Amount____:59 Headstall, cloth, girth for the horses of watermen of Matbah-ı Âmire Amount____:59	Amount_:18	Amount____:126

Jugs, For the palace 16 pieces	Bottle, For the palace 24 pieces	Box, For the palace, 15 pieces	Paper, For the palace, 4 decks
Amount____:38	Amount____:79	Amount____:52	Amount____:10

Pitcher, for boza, 9 pieces	Yoghurt bowl, For the palace, 4 pieces	Clay, For the palace, 24 okka	Linseed oil, For the bathroom of the palace, 6 okka
Amount____:16	Amount____:19	Amount____:24	Amount____:20

Hasır, For the palace 16 pieces	Fıçı, bayramda su için, 6 pieces	Musamma, For the palace 1 pieces	Tar, For the palace, 17,5 okka
Amount____:48	Amount____:66	Amount____:50	Amount____:23

Asfur seed, For the palace, 1 okka	Comb, for dogs, 4 pieces	Wick, for the candles of the palace, 1 okka	Hum, For the palace, 2 okka
Amount____:30	Amount____: 4	Amount____:22	Amount____:12

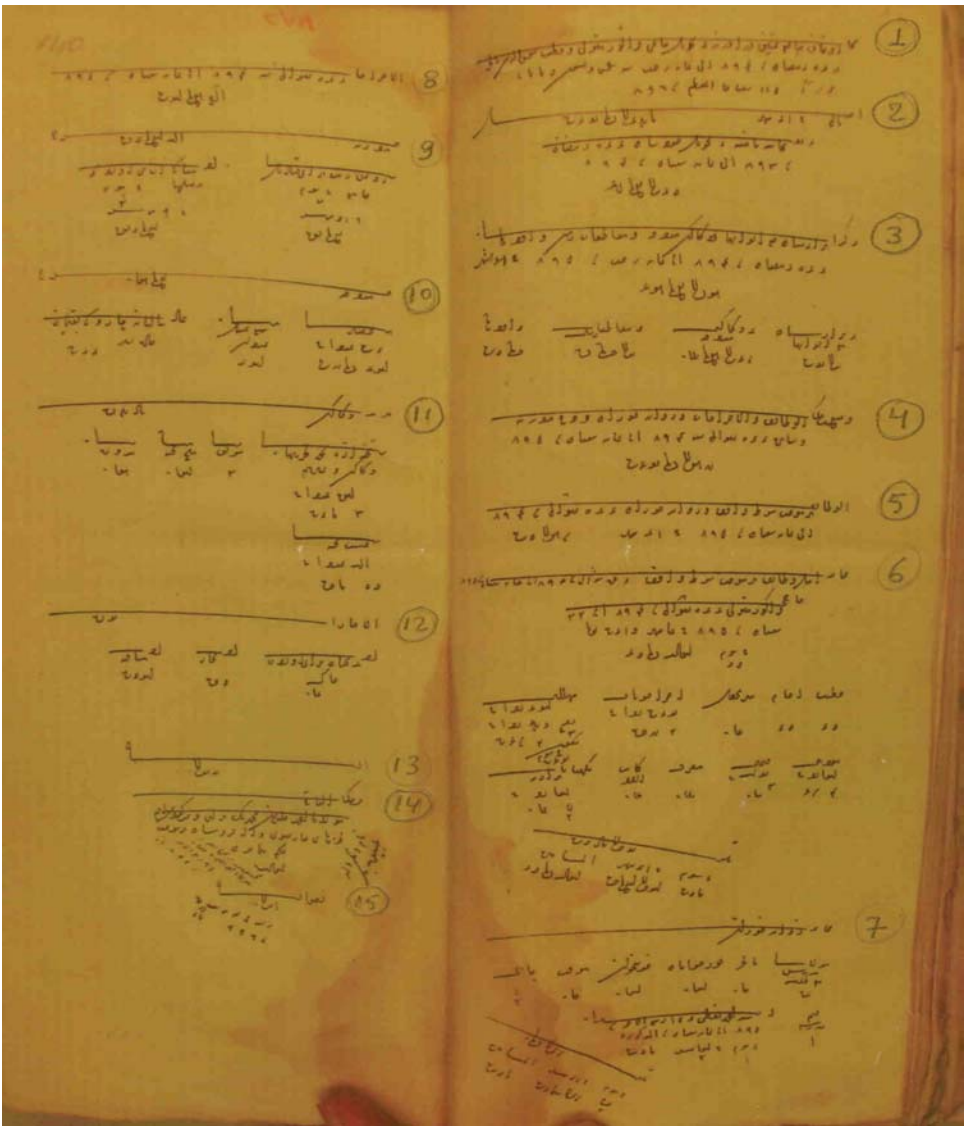
Alum, For the palace, 2 okka	For the repair of candlesticks and locks
Amount____:12	Amount____:26

Above given sample is a record of a long list showing palace kitchen expenditures. As it can be understood, a part of this list is given here. Some long detailed sections are skipped and are shown with (.....). Accounting record of this sample in modern day form is not given because of its length.

241. Accounting Record Sample 2 from the Growth Period

This sample belongs to Atik (old) Mosque in Edirne.

Siyakat form of Atik Mosque sample:



Translation of Atik Mosque with Arabic letters:

[139b-140a/277-278]

محاسبه

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اصل

عن بقيه

غايه

هـ

محاسبه

عن كرايه

غايه

هـ

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ساليانة		
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English form of Atik Mosque Sample:

- 1- Accounting of the Old Mosque in Edirne covering 11 months from 1 Ramazan 894 (19 July 1488) – 30 Receb 895 (19 June 1489). Recorded on 11 Şa'ban 896 (AD 19 June 1491).

- 2- Properties (Revenue) for 11 months 113.829
Remainder from the last year. From 1 Ramazan 893 (9 August 1488) to 29 Şa'ban 894 (28 July 1489). 25.912

- 3- From rental revenues _____
Between 1 Ramazan 894 (29 July 1489) – 30 Receb 895 (19 June 1490), for 11 months 87.917

Clothes	From several	Mukataa	From room rents
Shops	shops	rents	
30.068	26.703	30.580	585

- 4- Subtraction from this _____
Compulsory expenditures on salaries and other things between 1 Şevval 894 (28 August 1489) and 29 Şa'ban 895 (18 July 1490). 78.829

- 5- Payments for several clerks for the conditions of the founder between 1 Şevval 894 (28 July 1489) and 29 Şa'ban 895 (18 July 1490). 76.605

- 6- Payments for the clergy in accordance to the conditions of the founder between 1 Şevval 894 (28 August 1489) and 29 Şa'ban 895 (18 July 1490).

Payment to the trustee Hacı between 1 Şevval 894 (28 August 1489) and 22 Şa'ban 895 (11 July 1490) for 10 months 11 days. 15 akçe per day: 4.815

Preacher	İmam	Head müezzın	Cüz (Kuran) reader
Daily 15	Daily	Daily	29 people, Daily
akçe	15 akçe	10 akçe	2 akçe, total 58 akçe
“Lâ ilâhe illallâh” prayers		Müezzins	Kayyıms
14 people per 3 akçe		4 people, Daily	Sanitation workers
13 people per 2 akçe total		per 4 akçe	3 people per
Daily 29 akçe		16 akçe	2 akçe total 6 akçe

Muarrif Prayer	Depot Clerk 3 akçe	Market Guards 4 people, per 2,5 akçe, 10 akçe
Total	<hr/>	
	59.265	

Daily 165	11 Months 54.450	Monthly 4.815
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7- Foundation pensioners

Müderris and Students total Daily 30 akçe	Nâzır Daily 5 akçe	Cüz okuyan Daily 4 akçe	Hoşhân For good voiced hafız 4 akçe
---	--------------------------	----------------------------	--

Muvakkit For prayer time decisioners 5 akçe	Câbi For collecting foundation revenues Daily 1,5 akçe	Sanction workers Daily 1
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Seyyid Ahmed, noktacı (inventory officer) 15 Rebi'ülahir 895 (AD 8 March 1490) – 29 Şa'ban 895 (AD 18 July 1490). For Daily 1 akçe 4,5 months makes

135

8- Expenditures

1 Şevval 894 (28 August 1489) – 29 Şa'ban 895 (18 July 1490)
2.764

9- Compulsory expenditures

1.485

For the candles of mosques Oliveoil price, Daily. 3 akçe for 11 months 990	For the watercarriers who Bring water. Daily 1,5 akçe for 11 months 495
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10- Several expenditures

907

Price of 62 piece of straw; 14 akçe each 868 akçe	Wax 2 pieces 14 akçe	For Kayyıms 25 akçe
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11- Shop repairs_____

283 akçe

For depots	Rod Price	Nail	Door
40 Piece of wood			
3 akçe each			
120	2 akçe	4 akçe	7 akçe

1000 pieces of tile
1,5 akçe each
150 akçe

12- Payments_____

89 akçe

For carts	Carpenters	Müşakıyye
Bringing soil		
10 akçe	85 akçe	24 akçe

13- Remainder_____

35.000 akçe

14- Remainder of that _____

Payment for the repair of the market in view of the document shown
by Kadı Ahmed Çelebi: 4.000 akçe

15- Final remainder_____

31.000 akçe

Completed 24 Ramazan 896 (AD 31 July 1491).

Muallim Cevdet Scriptures, Atatürk Library, Nr. 091, 139^b / 277.

242. Accounting Record Sample 3 from the Growth Period

This third sample in Stairs form from the growth period of Ottoman Empire shows daily wage record of Sophia region jizyah.

Siyakat form of Sophia jizyah sample:

باب ۴

ماهی
مهر
مهر
مهر
مهر

1

2

در کتب معتبره
در کتب معتبره
در کتب معتبره
در کتب معتبره
در کتب معتبره
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در کتب معتبره
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6

Translation of Sophia jizyah sample with Arabic letters:

[444/886]

محاسنة
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	حزانة

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* بمحاسبة					

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English transcription of Sophia Jizyah Sample:

1- Jizyah accounting of the Christians of Sophia, Şehirköy and İzenpol provinces for Hegira 894 (AD 5 December 1488 – 24 November 1489). It is prepared by Mâlkaraî Muhyiddin, previous emin of Sophia and recorded on 24 Reb'ulâhir 896 (AD 6 March 1491) It is checked with Derviş Ali.

2- Sophia Province _____

Actual House Number	Actual Jizyah amount	Widow	Jizyah amount
7.160	546.801	948	28.470

Şehirköy and İzenpol Province _____

Actual House Number	Actual Jizyah amount	Widow	Jizyah amount
5.215	390.428	484	9.628

Nevyâfte (Newly recorded jizyah obligator) _____

Number of Houses	Jizyah Amount
2	54

Total _____

Number of Houses	Jizyah Amount
5.217	390.482

3- Total _____

Actual House Number	Actual Jizyah amount	Widow	Jizyah amount
12.375	937.229	1.432	28.098

Nevyâfte (Newly recorded jizyah obligator) _____

Number of Houses	Jizyah Amount
2	54

4- Total _____

With taxes	988.392
------------	---------

Number of Houses	Jizyah amount	Widow	Jizyah amount
12.377	937.283	1.432	28.098
Kitâbet (writing) fee, 1 akçe for every 10 houses	Accounting fee 2 akçe for every 100 houses	Voynuk tax 7 akçe for 556 houses	Harac tax, 1 akçe for every house
1.380	1.930	3.892	13.809

Tips
2.000

5- Subtraction _____
987.241

Deposited to Hazine-i Amire At two times:	Yearly salaries of Şehirköy mosque attendants between 17 Şaban 895 – 17 Şaban 896 (AD 6 July 1490- 25 June 1491), 9 akçe daily	3.240
--	--	-------

For the salaries of Radomir between 12 Receb 895- 12 Receb 896 (AD 1 July 1490 – 21May 1491)	Yearly salary of Preznik mosque imam Muhyiddin between 24 Cumâdelûla 895–24 Cumâdelûla 896 (AD 15 April 1490 – 4 April 1491) from 2 akçe daily	720
2.720		

Oil and mat price for the mosque
200

For the yearly salaries of Rumeli Beylerbeyi mescid in Sophia Between 27 Ramazan 895 – 27 Ramazan 896 (AD14 August 1490 – 3 August 1491)	The money given to Sophia kadi and Harc-ı Hassa in accordance to a decree at three time	178.559
Daily 3 akçe a year makes	7 Receb 895 (AD 27 May 1490)	100.000
1.080 akçe		

1490)

28 Ramazan 895(AD 15 August

48.000

By cavalier Ali in accordance to the
decree and documentation of
Rumeli Kazaskeri Alaeddin on 6
Şevval 895 (AD 23 August 1490)

30.000

Akçe and Kise Rent _____

Rent _____

10 load

1.800

For kise and etc. _____

20 surre

200

6-

Remainder _____

1.151

Arrived on 27 Rebî'ülahir 896 (AD 9 March 1491).

243. Accounting Record Sample 4 from the Growth Period

The fourth example from the growth period shows jizyah records of Arhos.

Siyakat form of Arhos jizyah:

[illegible]

Translation of Arhos jizyah with Arabic letters:

محاسبه

جزیه کبران ولایت آرخوس واجب سنه ۹۴۵ بمعرفت یونس موره عن ابناء سپاهیان امین عن ۵۵ وسلیمان خورپشته عن جماعت م [مزبور]
کاتب عن ۱۳۹ تحریراً ۲۳ شوال ۹۴۷ .

ولایت

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یکون

۱۱۸ ۲۸۶

عن کرخت

نویافته

جدید

بیوه	جزیه	خانه	بیوه	جزیه	بیوه	جزیه	خانه
۱	۱۷۹	۱۰	۲	۳۴	۵۲۷	۲۹	۲۹
جزیه			جزیه				
۱۷							

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خانہ	جزیہ	رسم
مع بیوہ	مع بیوہ	خانہ فی ۱
۴۴۳۱	۱۲۱ ۶۶۱	۴۴۳۱

عادت دستبوس ۱۰۰۰	رسم حساب ۲۴۳	رسم کتابت ۴۴۳
---------------------	-----------------	------------------

وضع من ذال _____ ك

۱۱۸ ۵۰۴

<p>بجھ _____ ت</p> <p>مواجب علوفجیان سواری قلعه آرخوس واجب ربیع الآخر وجمادین سنه ۹۴۶ بر موجب حکم همایون وحجت مولانای مزبور عن ید علی بن محمد سر اوده جماعت م [مزبور] ۵۲ ۲۶۴</p>	<p>بجھ _____ ت</p> <p>مواجب مستحفظان قلعه متون واجب رجب شعبان رمضان سنه ۹۴۶ بر موجب حکم همایون وحجت مولانا ریاضی قاضی آرخوس عن ید مصطفیٰ موره وقاسم موره سربلوک قلعه م [مزبور] ۶۳ ۰۰۰</p>
	<p>بجھ _____ ت</p> <p>وظیفه خوران جامع شریف در قلعه آرخوس بر موجب حجت مولانای م [مزبور] فی یوم ۳ فی سنه ۳ ۲۴۰</p>

الباقی

۳ ۲۷۴

رسید بخزانہ عامره

فی ثانی ذی القعدہ سنه ۹۴۷

English form of Arhos Jizyah Sample:

Jizyah accounting of the Arhos province Christians. Jizyah accounting of Hegira 945 (AD 30 May 1538 – 18 May 1539). It was prepared by the control of Yunus of Mora of the 55. regiment of cavalry troops and clerkship of Suleyman of Horpeşte of the 139 regiment of cavalry troops and recorded on 23 Şevval 947 (AD 20 February 1541). Checked by Kemal Bey.

Arhos
province_____

Number of Houses	Jizyah Amount	Number of Widows	Jizyah Amount
4.235	118.011	154	2.618

The difference
Because of the new jizyah
275

Total_____

118.286

New Jizyah Taxpayers_____			Leakage_____		
House	Jizyah	Widow	House	Jizyah	Widow
29	527	2	10	179	1
		Jizyah			Jizyah
		34			17

Total_____

House	Jizyah	Widow	Jizyah
4.274	118.992	157	2.669

Total_____

Jizyah revenue with taxes

127.788

House_____	Jizyah_____	Tax_____
Widows included	Widows included	1 akce Per House
4.431	121.661	4.431

Clerkship tax	Account fees	Tip
443	243	1.000

Subtraction_____118.504

Payment for the guardians of
Muton as tree month salaries
Of Recep, Şaban and Ramazan
in 946 (12 Nov 1539 – Feb 1540)
63.000

Payment for the cavalier of Arhos
for the months of Rebilâhir,
Cemaziyelevvel and Cemaziyelâhir
946 (16 Aug 1539 – 11 Nov 1539)
52.264

Payment for the clergy of Arhos
As yearly salaries
3 akçe per day
Documented by the kadi
3.240

Balance_____9.284

2 Zilka'de 947 (AD 28 Feb 1540)
Documented in Hazine-i Âmire.

MAD, 6898.

244. Accounting Record Sample 5 from the Growth Period

This fifth sample from the growth period of Ottoman Empire shows the jizyah revenues and expenditures from Górdos province.

Siyakat form of Górdos jizyah:

Handwritten Siyakat form of Górdos jizyah, featuring multiple sections with numerical data and descriptive text in Urdu.

Top Section:

قلمی کے لئے لکھنا اور قلمی و لکھنا کے لئے لکھنا
 قلمی کے لئے لکھنا اور قلمی و لکھنا کے لئے لکھنا
 قلمی کے لئے لکھنا اور قلمی و لکھنا کے لئے لکھنا

Middle Section:

قلمی کے لئے لکھنا اور قلمی و لکھنا کے لئے لکھنا
 قلمی کے لئے لکھنا اور قلمی و لکھنا کے لئے لکھنا
 قلمی کے لئے لکھنا اور قلمی و لکھنا کے لئے لکھنا

Bottom Section:

قلمی کے لئے لکھنا اور قلمی و لکھنا کے لئے لکھنا
 قلمی کے لئے لکھنا اور قلمی و لکھنا کے لئے لکھنا
 قلمی کے لئے لکھنا اور قلمی و لکھنا کے لئے لکھنا

Left Margin:

قلمی کے لئے لکھنا اور قلمی و لکھنا کے لئے لکھنا
 قلمی کے لئے لکھنا اور قلمی و لکھنا کے لئے لکھنا
 قلمی کے لئے لکھنا اور قلمی و لکھنا کے لئے لکھنا

Right Margin:

قلمی کے لئے لکھنا اور قلمی و لکھنا کے لئے لکھنا
 قلمی کے لئے لکھنا اور قلمی و لکھنا کے لئے لکھنا
 قلمی کے لئے لکھنا اور قلمی و لکھنا کے لئے لکھنا

Translation of Gördos jizyah with Arabic letters:

محاسنة

جزية كبران ولايت كوردوس واجب سنه ٩٤٥ بمعرفة خازن عن جماعت سلحداران امين عن ٩٦ ويوسف
طره بزون عن جماعت م [مزيور] كاتب عن ٤ تحريراً في ١٧ ذا [ذى القعدة] سنه ٩٤٧.

ولايت

مزيوره

		د	
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عن كريختنه

اند

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یک _____ ون

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جمعاً _____
اصل المال مع الرسوم ۱۱۷ ۵۵۶

رسم خانه فی ۱ ۳۷۷۰	جزیه مع بیوه ۱۱۲ ۱۸۵	خانه مع بیوه ۳۷۷۰
عادت دستبوس ۱۰۰۰	رسم حساب ۲۲۴	رسم کتابت ۳۷۷

وضع من ذال_____ك

بجھ_____ت

مواجب جماعت متحفظان قلعة متون واجب رجب، شعبان، رمضان سنه ٩٤٦ بر موجب حكم همايون وحجة مولانا اسحاق قاضي كوردوس
عن يد قاسم موره و مصطفى موره سر بلوكات مردان قلعة م [مزبور]
١٠٤ ٠٠٠

الباقي_____ي

١٣ ٥٥٦

حصه امين ٦٧٧٨ منه _____		حصه كاتب ٦٧٧٨ منه _____	
دفعه في ٨ ذا سنه ٩٤٧ ٣٧٢٠		دفعه في ٢٩ ذ سنه ٩٤٧ ٢٤٣٦	
		دفعه في ١١ صفر سنه ٩٤٨ ٧١٠	

	<p>دفعه</p> <p>فی ۲۷ ل</p> <p>سنه ۹۴۸</p> <p>۲۹۲۲</p>	
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English form of Gördos Jizyah:

Jizyah accounting of Gördos province of Muslim calendar year 945 [30 May 1538 -18 May 1539]. Prepared under the control of İbrahim Hazin from the 96.regiment of artillery and secretaryship of Yusuf of Trabzon from the same regiment on 7 Zilka'de 947 [AD 5 March 1541].
Controlled with the apprentice Ahmet Celebi of Rumelia accounting office.

Gördos province_____

Number Of Houses	Jizyah Amount	Number of widows	Jizyah Amount
3.463	105.533	243	4.131
	Excess because of The new jizyah 720		
	Total_____		
	106.253		

Escapees_____

Number of houses	Jizyah Amount
64	1.801

Total			
Number Of houses	Jizyah Amount	Number of widows	Jizyah Amount
3.527	108.054	243	4.131

Total	
Jizyah revenue with taxes	119.556

Houses	Jizyah Amount	Tax
Widows included	Widows included	1 akçe Per house
5.770	112.185	5.770

Office expenses	Accounting expenses	Tip
377	224	1.000

Subtractions

Paid to the Mustafa of Morea by Kasım of Morea for three month salaries of Muton castle guardians covering Muslim calendar 946 Receb, Şa'ban and Ramazan (12 November 1539 – 8 February 1540) by the documentation of Gördos kadi on the edict of the sultan

104.000

Remainder

15.556

Bailee share_____

6.778

Clerk share_____

6.778

From
8 Zilka'de 947 (6 March 1541)
3.720

From
9 Zilhicce 947 11 Safer 948
(6 April 1541) (6 June 1541)
2.436 710

From
27 Şevval 948
(13 February 1542)
2.422

MAD, 6898.

3. THE OTTOMAN EMPIRE UNTIL THE TANZIMAT (1579-1839)

30. General Information

Political historians define the period between the conquest of Istanbul and the decease of Sokullu Mehmet Pasha (1539) as the ascension period of the Ottoman Empire. The period between the years of 1579 and 1863 is called the stagnation period. 1683 is the year of the Second Siege of Vienna. The period between the years of 1683 and 1792 is the period of regression and 1792 is the year in which the Treaty of Jassy was signed. As is known, the period between the years of 1792 and 1922 is called the dissolution period of the Ottoman Empire²⁹⁹. However, as it has been emphasized previously, we conducted our study through an assortment that is distinct from the generally accepted classifications mentioned above of the historians and we had previously explained so. Under this title, we are going to handle a period that is as long enough as to include the stagnation, regression and a certain amount of the dissolution period as our aim here is not to classify the Ottoman Empire according to political history, but to perceive the phases that “the stairs accounting record method” has gone through. For that reason, we consider an assortment that is commensurable with our study more

²⁹⁹ Güvemli, *ibid.*, p. 327.

useful than the generally accepted one. Therefore, under the title of “the Ottoman Empire until the Tanzimat”, the period between the years of 1579 and 1839 is going to be predicated. This vast period covers the Stagnation, Regression and a certain amount of the Dissolution Period of the Ottoman Empire.

The Ottoman Emperors in this period are³⁰⁰;

Murad III	1574-1595
Mehmed III	1595-1603
Ahmed I	1603-1617
Mustafa I	(1st time 1617-1618) (2nd time 1622-1623)
Osman II (the Young)	1618-1622
Murad IV	1623-1640
Sultan Ibrahim	1640-1648
Mehmed IV	1648-1687
Suleyman II	1687-1691
Ahmed II	1691-1695
Mustafa II	1695-1703
Ahmed III	1703-1730

³⁰⁰ Alan Palmer, **Son Üç Yüz Yıl Osmanlı İmparatorluğu**, Çev: Belkıs Çorakçı Dişbudak, İstanbul: Türkiye İş Bankası Kültür Yayınları, 2000, p. 271.

Mahmud I	1730-1754
Osman III	1754-1757
Mustafa III	1757-1774
Abdülhamid I	1774-1789
Selim III	1789-1807
Mustafa IV	1807-1808
Mahmud II	1808-1839

As is seen, during the period we handle, 19 emperors came into force in the Ottoman Empire.

31. Political Structure during the Period until the Tanzimat

When Ahmet I came into force, the Ottoman Empire was in war with Austria on the west and with Iran on the east. At the beginning of the century, the Treaty of Zsitvatorok which was signed in 1604 as a result of the successes of the Crimean Khan in Moldavia, Wallachia and Ardeal, the war of Austria came to an end which had been going on for 15 years then and the Ottoman Empire accepted the fact that its move towards Europe ceased. No certain conclusion was reached after the wars with the Iranian Shah Abbas and peace was made in 1612, but three years later, the war resumed. In Anatolia continued the Jelali Revolts and

Murat Pasha the Well-digger had a hard time putting them down. Ahmed I reigned during a period of wars and he is known for his not abiding by the tradition of brother killing which continued since Beyazid II. The Blue Mosque was constructed during the reign of Ahmed I. As the Mustafa I the successor of Ahmed I was doubted to mentally unbalanced, he was dethroned and his nephew Osman II (the Young) came to the throne. After Osman II was murdered, Mustafa I came into force again. However, the fact that the court was governed by the women caused discomfort and moreover the accession-baksheesh (culus) granted to the soldiers, the gifts and weakening of the treasury due to the ongoing wars and the revolts in Anatolia intensified this discomfort. Hereupon Mustafa I was dethroned again after a short reign. And it is essential to express that Osman II made peace agreement after long wars with Iran but, he went to war against Poland as the Crimean Khans attacked Poland and the Polish responded, yet he could get nothing out of it³⁰¹.

In 1623, after Osman II who came to the throne at an early age with no experience and was murdered as a result of a military action directly against the emperor, Murad IV came into force at the age of twelve which is very early again. It is hard to say that these child emperors ruled the

³⁰¹ Güvemli, **ibid.**, p. 328.

country. As a matter of fact, in this period, it is witnessed that the soldiers constantly revolted, bribery and disorder became more prevalent, and rule of force increased in Anatolia. During the reigns of these young emperors it is also known that good governance was achieved with the charge of experienced, knowledgeable and successful statesmen³⁰².

The Ottoman Empire was able to begin satisfactory military campaigns only after Murad IV who gained experience at the throne pacified the internal situation in a disciplined manner. The successes of this emperor in Tabriz and Yerevan in 1635 may not have helped take possession of Azerbaijan but the Ottoman army regained Baghdad. After Baghdad was taken, Kasr-i Sirin Peace Treaty which was signed in 1639 between the two states was similar in general aspects to the Amasya Agreement of 1555 meaning that Azerbaijan remaining in Iran and Iraq in Ottoman Empire. The arduous war which had begun with the Ottoman army entering in Azerbaijan and continued for 60 years with a number of intervals ended causing nothing but exhaustion for both sides. After the peace of Kasr-i Sirin, both countries realized that they could get nothing from each other so the boarder between the Ottomans and the Safavids remained quiet. For the rest of the 17th century

³⁰² Güvemli, **ibid.**, p. 328.

The Ottoman Empire was busy with its western boarders but never ignored the Safavid danger and dealt with the border tribes in a cautious manner. As the two great empires of the western Asia seized stabilization in the region at last, they were very careful about maintaining the peace³⁰³.

When sultan Ibrahim came to the throne, he had led a life as if he had been in a cage. For that reason it was impossible to expect a good ruling from him. As a result, the state was governed by the women of the court and his mother Kosem Sultan. At the beginning of the second half of the 17th century, the emperor was Mehmed IV (the Hunter). As absolute peace agreements were reached on the eastern boarders at the time of Murad IV, the Ottoman Empire directed its power again on the west. The middle of the second half of the 17th century is a period when the ottomans were again successful in Europe. The second siege of Vienna by Merzifonlu Kara Mustafa Pasha in 1683 brought the end of this period of success and most of the continuous wars beginning with this fiasco ended up in defeats and at the end of the century in 1699 the Treaty of Karlowitz was signed. Mehmed IV (the Hunter) was not engaged in state affairs due to his interest in hunting,

³⁰³ Metin Kunt, Sina Akşin, Suraiya Faroqhi, Zafer Toprak, Hüseyin G. Yurdaydın ve Ayla Ödekan, **Türkiye Tarihi 3, Osmanlı devleti 1600-1908**, 5. Basım, İstanbul: Cem Yayınevi, Temmuz 1997, p. 23-24.

stayed mostly in Edirne after the Siege of Vienna causing a vacuum of power in the capital Istanbul so was not able to remain upon the throne. In 1687 Suleyman II came into force who had lived a cage life as in the case of his father Sultan Ibrahim. For that reason he was not expected to be successful. But he appointed Kopruluzade Fazil Mustafa Pasha as his grand vizier. Fazil Mustafa Pasha cast an iron discipline in the country by means of “administrative and judicial” regulations and put Serbia and Belgrade under Ottoman rule again (1691) enabled the Ottoman Empire to be successful in its most harsh period. The harsh condition the Ottoman Empire was in, stemmed from the holy alliance made in 1684 by the House of Habsburg of Austria, Poland and Venice against the Ottomans³⁰⁴.

Aftermath Suleyman II's death in Edirne in 1691 on his way to campaign, Ahmed II came to the throne. During the short reign of Ahmed II, the Ottoman Armies was partially successful in Europe and Aegean; but during the reign of his successor Mustafa II, after the Zenta defeat in 1697 Ottoman Empire had to sign the Treaty of Karlowitz leaving Hungary to Austria, Morea to the Venetians, and Podolia to the Polish. Keeping in mind that one year later in 1700 leaving Azov to Russia with the Treaty of Constantinople, the Ottoman Empire tired with all these

³⁰⁴ Güvemli, **ibid.**, p. 329.

wars of 16 years, preferred entering the 18th century in a period of peace in order to stabilize its internal affairs. The Ottomans were going to enter a period in which it was going to realize its military and administrative weakness in view of the western powers as a result of the series of defeats starting with the defeat of Vienna and seek the solution in the West. Mustafa II reigned in such a period but due to the love and respect he felt for his teacher Feyzullah Efendi, Mustafa II disregarded his unfairness leading him lose his crown in 1703 as a result of the “First Edirne Event”. And the reign of Ahmet III which would continue until 1730, got started.

The Russo-Turkish War that began with the Swedish King Charles XII taking refuge in the Ottoman Empire after he was defeated against the Russian, ended with the well known Treaty of the Pruth a as result of the call for peace from Petro during the reign of Ahmed III. Again in 1715 the military action taken against Morae and Crete and lose of Belgrade in 1716 after Damat Ali Pasha’s defeat against the Austrian Prince Eugene resulted in the Treaty of Passarowitz which was also signed during the reign of the same emperor. It is known that the period of war was abated with the advice of peace from Nevsehirli Ibrahim Pasha and a period of peace ruled between the years of 1718 and 1730. The name of this period is Tulip Era and its characteristics include activities such as the opening of the

first printing house (1727), the setting up of the paper factory, attaching importance to local arts such as chinaware, opening of libraries, constructing palaces and chalets inspired by the Europeans. However, such negativities such as amusement and dissipation caused discomfort among the public and the revolt of Patrona Halil broke out in such an atmosphere where upon the emperor was obliged to leave his throne. After Mahmut I came into force and put the revolt down started to tackle with the Iranian wars and made a peace agreement in 1732. But this period of peace did not last long and this time, war against the Russian broke out. Following the war which began in 1736, the Austrians attacked the Ottoman territory leading another war. In 1738 success was achieved against Austria and Serbia and Belgrade was taken back. Peace agreements were signed with Austria and then Russia. During these peace negotiations the French wanted to renew the terms of capitulation (1740). The war against Iran ended with the peace agreement in 1746. The rest of the reign of Mahmud I until 1754 was a period of peace without fighting.

The Ottomans were able to succeed in the wars during the reign of Mahmud I and they entered an important era of peace after these wars. The crucial political formations taking place in Europe at the second half of the 18th century is one of the most fundamental causes of this era.

As matter of fact, during the short reign of Osman III (1754-1757) no considerable event took place except for the big fires in Istanbul and a number of epidemics, and in the first ten years of Mustafa III who came to the throne after the decease of Osman III, no important threat of war was faced. It can be attributed to the grand vizier Koca Ragip Pasha who prevented the calls for war. It is observed that the Ottomans made use of this period by taking initiatives of reform in the army, amending the artillery class, opening the Naval School and the Chamber of Engineers. After the decease of Koca Ragip Pasha, the long term of peace led to a hunger for the victories. When those escaped from Poland taking advantage of the internal chaos and took refuge in the Ottoman Empire, war was declared against Russia, with the encouragement by the French. Bur the Ottoman army was defeated against the Russians in Kartal near the Danube River. This war resulted in the burning down of the Ottoman Navy in 1770 in Cesme by the Russians who from Baltic Sea arrived in the Mediterranean and loss of Crimea in 1771. The treaty of Kucuk Kaynarca was signed following these defeats in the year of 1774. With this treaty, Crimea proclaimed independence and the obligation of opening Black Sea to the Russian trade emerged. The straits were opened to Russian trade ships after this treaty³⁰⁵.

³⁰⁵ Güvemli, **ibid.**, p. 330-331.

When Abdülhamit I came to the throne, the Russo-Turkish war had reached its last phase. Aftermath of the war, the state had to deal with the disorders in various provinces and seek solutions for the ever-growing financial hardships. These reform projects could not be completed due to the break out of the Iranian war in 1775. However, actions were taken in order to restore the army by the leading statesmen Grand Vizier Mehmed Pasha and Halil Hamid Pasha between the years of 1780 and 1785 with the help of French artillery and *lagımcı* (tunnel diggers) officers specialized in their fields. It is also known that, in order to be ready for a war against the Russians, special care was taken for the fortification of the Rumelia and Caucasus shores and there was an attempt to increase the number of the artillery corps. One of the important causes of this preparation was the fact that Crimea had been annexed by the Russians in 1784. While getting prepared for a war against Russia, the School of Mathematics was opened with the contributions of Baron De Tott and this school was expanded by carrying it to the navy yard, the department of military engineering was opened in the Engineering School and an attempt was made in order to facilitate the *tımarlı sipahiler* (cavaliers with fief feoff). By the way, it should also be stressed here that the printing house which had been closed after the decease of Ibrahim Muteferrika, was reopened with the efforts of Beylikçi Rasid Efendi in 1782.

The annexation of Crimea by the Russian led a considerable amount of immigration from Crimea. This was the first great immigration the Ottomans had ever faced. This situation and the provocative behaviors of Catherina II of Russia made it inevitable to declaration of war on Russia by the Ottoman Empire. Immediately after the beginning of this war, Austria joint the war forcing the Ottomans to fight on two fronts. Even though the Ottoman army won a number of fights against Austria, they lost the Castle of Khotin and then Ozi against Russia. Meanwhile, Abdulhamit died and Selim III came to the throne. But the Russians had occupied Wallachia and Moldavia and Austria had taken Belgrade. Along with it, Russia was also fighting with Sweden, Austria was tackling with the nationalist revolts in Holland and Hungary, the Ottoman Empire made an alliance with Prussia in 1790, the expanding effects of the French Revolution created discomfort for Austria and Russia. And all these situations created a positive atmosphere for the Ottomans and Belgrade was taken back in the meantime. But the Ottomans faced crucial defeats as they continued to fight against the Russians and as a consequence they had to sign the Treaty of Jassy in 1792.

After the Treaty of Jassy, it inevitably came into the picture that the internal order of the Ottoman Empire was harmed and it had to be amended. In view of these circumstances, Selim III launched the “Nizam-i Cedid” (New

Order) movement in an attempt to educate the soldiers in a disciplined manner using European methods. This situation led to a desire for the abolition of the Janissary class. A requirement for amendments emerged not only on military field but on administrative and financial areas as well. In order to accomplish this, the aristocrats were asked to write a “layiha” (opinion). After taking their opinions, the order of Nizam-i Cedid (New Order)³⁰⁶ was established without touching the Janissaries. The Janissaries undoubtedly were going to object it. They did not want to abide by the instructions prepared for them. The civilians were also engaged in the purchase and selling of the Janissary “esamisi” which the Janissaries owned as a “pay book” in order to get their 3-month payments and which had a market like that of bond. The attempt to prevent this purchase and selling activities created discomfort not only for the Janissaries but also the others who were involved. Therefore these people stated to provoke the Janissaries. When Selim III sent his Nizam-i Cedid soldiers to Edirne in order to put the Serbian revolt down, the rebels attacked the soldiers and launched the Second Edirne Event. This action in 1806 grew with the revolt of Kabakçı Mustafa in 1807 and resulted in withdrawal of Selim III from his throne. When Alemdar Mustafa Pasha wanted to bring him

³⁰⁶ Nizam-ı Cedid: They are the refomations brought to the Ottoman Empire to find a “westernized” solution to the disorder in the country. Rifat Uçarol, **Siyasi Tarih**, İstanbul: Filiz Kitabevi, 1995, p. 105.

back to the throne, the emperor was murdered in 1808. Selim III did not have to tackle with important events except for the occupation of Egypt by Napoleon in 1798. This war ended in the success of Rezzak Ahmet Pasha against Napoleon and withdrawal of the French from Egypt after the peace was made. As a consequence Selim III was able to make efforts to improve the internal order in administrative, military and financial dimensions in the XIX. century. Amending the negative situation of the financial structure resulting from the long wars and initiatives taken in order to rearrange the administrative structure that would provide public order and peace were as important as the renewal of the military structure. Therefore Selim III tried to take many financial precautions and attempted for a while to regulate the vassalage and fief procedures with new laws.

However, it would not be misleading to say that these efforts of Selim III were not that successful. But this movement of “reform” would be continued by Mahmud II (1808-1839) and Abdulmecit (1839-1861) in the XIX. century and the Tanzimat reform era was going to begin³⁰⁷.

At this point, it is essential to mention Mustafa Resit Pasha. He was the student of Pertev Pasha who was a supporter of the British policy (and opponent of Russia). He worked as the ambassador in Paris between the years of

³⁰⁷ Güvemli, **ibid.**, p. 332-333.

1834 and 1836 and in London between the years of 1836 and 1837. He became the Minister of Foreign Affairs (13/7/1837). After signing the Treaty of Balta Liman he became the London Ambassador continuing to be the Minister of Foreign Affairs. The Minister of Foreign Affairs of a country at the same time being the London Ambassador is a clear indicator of the fact that the fate of that country is largely dependent on Britain. He came to Istanbul in August 1839 in order to congratulate the accession of Abdulmecid and began to work for the Tanzimat. Mustafa Resit Pasha succeeded in his efforts and the Tanzimat was declared (03/11/1839)³⁰⁸.

This document is also called “Gulhane Hatt-i Humayun” as it was read in Gulhane (the royal garden). It was briefly explained in the document that the empire had been powerful and the public had lived in prosperity as the Sheriat was obeyed since the establishment of the Ottoman Empire, but for 150 years deficiencies and poverty broke out due to the violation of Sheriat and beneficial laws. However, it was possible to achieve development thanks to the geographical location and fertile soil and the skilled people of the country. Leading precautions were the protection of life, chastity and property. A person whose life and property is under guarantee would dedicate himself to

³⁰⁸ Kunt et.al., 1997, **ibid.**, p. 123-124.

his job, “the enthusiasm for the nation and the state and the devotion to the country would increase”. Those who needed safety of life and property most were the executive military segment who falls out side the “ulema” (the scholars) of the governing class. As is known, these people had the status of vassal which may lead them to be executed without trial (political kill), and the property of those who worked in high office and so that made fortune could be confiscated³⁰⁹.

32. Economic Structure Until The Tanzimat

Along with the abundance of mines in the XVI. century, the financial ties were strengthened with the urban and rural population. The usage of “Sikke” (a type of coin) was introduced in the rural area and the peasants sold their products in the bazaars and fairs. The money usage increased. The loan network started to expand³¹⁰.

In the second half of the XVII. century, the expansion of the Ottomans who had continuously widened its borders until the Siege of Vienna in 1683, reached its final size. On the vast territory of the Empire, there were the products of warm countries in Yemen and Egypt, various

³⁰⁹ Kunt et.al., 1997, **ibid.**, p. 124.

³¹⁰ Şevket Pamuk, “Osmanlılarda Para ve Enflasyon”, **Cogito**, İstanbul: Yapı Kredi Yayınları, Osmanlılar Özel Sayısı, Issue 19, Summer 1999, p. 180.

agricultural products of wide agricultural soils in Anatolia and Thrace and ports accommodating international trade on Mediterranean, Aegean and Black Sea. And in the meantime the ports of Egypt had become the center of transit trade. In the various parts of the Empire, iron, copper and lead mines were run³¹¹. The empire had a self-sufficient financial structure.

The iron extracted in Kigi was brought to Istanbul. Silver and copper mines in Gumushane, silver mines in Inegol, copper mines in Kagızman, silver mines in Navarbe in southern Serbia, in Salonika and Sidere were constantly run during the XVII and XVIII. centuries. There were mints which coined silver Sikkes in some of these mines. State run them either by renting or appointing its officers called 'emin' and accounting records were kept in a tidy manner. These records survived until present and they are notable accounting documents. It is known that the textile industry in the Ottoman Empire maintained its development during the XVII. and XVIII. centuries. Cloths, velvet and silk fabrics and countless other fabrics were woven in Anatolia. It is also known that the woolen cloth production in Ankara region dates back to these years and the European merchants purchased these clothes on site. The production of velvet and silk clothes in Bursa and Bilecik kept growing

³¹¹ Trak, **ibid.**, p. 363 vd.

in the XVII. century as can be learnt from the Seyahatname (travel book) of Evliya Celebi. Textile industry became widespread in many provinces of the empire and it developed in regions such as Damascus, Trabzon and Salonika. With the development of textile industry in Europe, the Europeans intended to purchase cotton and cotton thread from Anatolia and woolen thread from Ankara. Yet, the state prohibited the export of these products as in the case of 1615 when the export of woolen threads of Ankara was banned with a provision³¹².

However, not everything was smooth about the financial climate. At the beginning of the XVII. century, in many parts of Anatolia and Rumelia, there were distinctive indications of crisis. Industries of silk cloth in Bursa and felt in Salonika deteriorated day by day. Main reason for this was the increase in the prices of raw materials due to competition among the European merchants and the shrinking of the margin of profit of the Ottoman craftsmen who sold their goods with a small margin of profit³¹³.

In the XVII. and XVIII centuries it is known that interregional trade was critically important, most of the requirements of the Anatolian cities were met by the regions in Eastern Mediterranean under the rule of the Ottoman

³¹² Güvemli, **ibid.**, p. 336-337.

³¹³ Murat Çızakça, "Price History and the Bursa Silk Industry: A Study in Ottoman Industrial Decline", **The Journal of Economic History**, XL, 3, 1980.

Empire and there were some difficulties in meeting the food requirement of Istanbul whose population was over 600.000 at the time. Especially during war-times shortages occurred in the capital and wheat, rice and meat requirements of the city were met by Tuna, Balkans and Black Sea and Aegean shores and by Egypt by means of seaway. And the state continued to audit the prices of the craftsmen in the internal market as it did in the XVI. century.

Istanbul, whose population showed a fast growth, experienced a growth in industrialization as well at the beginning of the XVIII. century. It is known that the state set up a felt factory in Fener in order to meet the military requirements, there was a private factory in Istanbul with 54 workbenches which weaved silk clothes in addition the number of the producers who embossed colored patterns with wooden moulds reached 42³¹⁴. Accounting documents of these institutions which were owned by the state, survived until present.

In the XVII. and XVIII. centuries, the foreign trade of the empire was concentrated on Eastern Europe and Eastern Mediterranean regions. In the XVII. century, when commercial relations of Western Europe with Southeastern Asia gained momentum through Atlantic ocean, caravan

³¹⁴ Trak, **ibid.**, p. 380 etc.

trade on Syria and Anatolia was affected negatively and the importance of Egypt in transit trade declined.

The status of Black Sea for the Ottoman Empire was special until the end of the XVIII. century. Ottomans withheld the whole trade on this sea. The entrance of the ships of other countries to Black Sea through the straits was dependent on the permission by the Ottoman Empire. The Ottomans attached great importance to the trade on the river way from Black Sea to the inner parts of Europe through Danube River and the trade with Russia and Poland through Crimea.

We believe that at this point it is essential to have a detailed look on the relation between the Ottoman Empire and Europe.

The historians intend to evaluate the integration with the West in three phases. Barkan and Inancik, inspired by the ideas of Braudel, assess the XVI. century Ottoman economy under the light of “price revolution” in Europe. Authors inspired by the ideas of Wallerstein, put forward that the Ottoman Empire entered a period of integration with the world economy in the second half of the XVIII. century. This century in some way was the period of embracing the industrial revolution of Europe who got over the “collapse” of XVII. century. A third point of view gives priority to the rush of British industry products in the XIX

century especially after the Napoleon wars and the new trade order. No matter how important the second half of XVIII. century to Europe was, its effect on the Ottoman Empire occurred after a while. On the other hand Europe was busy with the French Revolution and Napoleon wars. Economy fell behind politics. The Ottoman economy had doubtlessly been in touch with Europe for a long time. However this relation caused structural transformations in the Ottoman Empire in the maturity period of capitalism. In an atmosphere where a limited segment of the economy was financialization, it would be misleading to expect the European “price revolution” to have a radical effect on the Ottomans. The Ottoman Empire entered a period of financialization with the XVI. century. This financialization had an effect on the dissolution of the classical economic structure. But the formation of the new structure and the rise of the structural transformations could take their places on the agenda only in the XIX. century³¹⁵.

33. Financial Structure until the Tanzimat

It is possible to date the grounds for the financial depression which broke out in the Ottoman Empire back to late 16th century. In the middle of this century, the empire had reached its final borders and the income attained

³¹⁵ Kunt et.al., 1997, **ibid.**, p. 221.

through wars came to a halt. On the other hand the war technology had changed and the Ottoman army had lost its former striking force. This situation caused the wars at the end of the century to take longer. Development had left its place to defeat in the 17th century and especially in the 18th century, serious losses occurred ³¹⁶.

With the XVII. century, while the number of soldiers with fief feoff declined, the number of Janissaries increased. This increase caused the empire to get into a financial difficulty in paying the salaries. Therefore, the taxes collected from the public were increased in order to pay these salaries, but the required sum was not able to be reached. The people in economic disparities became poorer and began to leave their hometowns causing the fief system to dissolve. Consequently, this phenomenon gained a status of vicious circle and a practical sameness of military problems and financial problems took place³¹⁷.

Another event that caused the Ottoman economy to get into depression was the “Price Revolution” which occurred in Europe in the 16th century. Precious mines

³¹⁶ Ömer Lütü Barkan, "XVI. Asrın İkinci Yansında Türkiye'de Fiyat Hareketleri", **Belleten**, V. XXXIV, P. 112. Ankara 1970, p. 602-606. Also see Mehmet Genç, "XVIII. Yüzyılda Osmanlı Ekonomisi ve Savaş", **Yapıt-Toplumsal Araştırmalar**, No. 4, Ankara: 1984, p. 52-53.

³¹⁷ Yücel Özkaya, **Osmanlı imparatorluğu'nda Ayanlık**, Ankara: Ankara Üniversitesi Dil ve Tarih-Coğrafya Fakültesi Yayınları, 1977, p. 101. Also see Ziya Karamursal, **Osmanlı Mali Tarihi Hakkında Tetkikler**, Ankara: 1989, p. 26, 32.

which came to Western Europe from America and Africa helped the economies of these countries to overwhelm the Mediterranean trade and the economies of the countries which benefit from it. These newly provided opportunities affected the financial and political balance of the world. Commercial activities in Europe ascended in an unprecedented manner. When changes were made on the monetary settings in addition to these developments, prices rapidly went up. This increase was defined as “revolutionist” by some economic historians³¹⁸.

The price revolution in Europe not only affected Europe but the West as well by means of international trade. Especially with the discovery of America, a considerable amount of precious mines were brought to Europe. Between 1520 and 1620, the average annual silver procurement increased fivefold. Between the years of 1503 and 1660, 181 tons of gold and 17.000 tons of silver were brought to Europe leading a twofold increase in the prices in Europe. In 1584, Italy was virtually overloaded by the Spanish money which came from America. Coffers of Spanish money is told to be among the trade goods sent to the Ottoman Empire. The introduction of “zuyuf akce” (coin with lower carat) in the Ottoman Empire in 1584 corresponds with the year in which the entrance of this

³¹⁸ Barkan, **ibid.**, p. 578-584.

Spanish money into the empire occurred. The devaluation of 1584 is the beginning of a depression which would continue until the middle of XVII. century³¹⁹. Naturally the Ottoman Empire was affected by this price revolution. This abundance of precious mines coming from the West caused an increase in the prices. And inflation broke out as a natural consequence of this increase. As the taxes were determined in advance by the state, a serious diminution in the taxes, especially in those collected in cash was faced as a result of inflation³²⁰.

To tell in other words, the financial crisis which had begun in the late XVI. century, continued during the XVII. and XVIII. centuries. Some of the initiatives taken in order to overcome this financial depression are as follows³²¹.

- Tax increase and extraordinary taxes

The Ottoman Empire had entered a long period of war and wars against countries such as Austria, Venice, Poland, Russia and Iran were considerably costly. The financial

³¹⁹ Halil İnalçık, **Osmanlı İmparatorluğu Toplum ve Ekonomi**, İstanbul: Eren Yayıncılık 1996, p.163.

³²⁰ Barkan, **ibid.**, p. 585 vd. Also see Halil İnalçık, “*Osmanlı İmparatorluğu’nun Kuruluş ve İnkişafı Devrinde Türkiye’nin İktisadi Vaziyeti Üzerinde Bir Tetkik Münasebetiyle*”, **Belleten**, Volume XV, Ankara: 1951, p.654-658.

³²¹ Coşkun Çakır, **Osmanlı Maliyesi**, İstanbul: Küre Yayınları, October 2001, p. 18.

burden of the Ottoman treasury grew suddenly³²². The salary, gratuity and food expenses of the soldiers had increased ³²³. The budgets had begun to show more deficits every year. The frequent change of emperors was causing a difficulty in the payment of the accession-baksheesh (culus) as it was obligatory to pay accession-baksheesh to the members of Kapıkulu whose number was on the increase, every time the emperor changes³²⁴.

In order to overcome the money shortage of the empire, one way was to increase the sum or the rate of the current taxes , the other was the introduction of extraordinary taxes. “İmdad-i Seferiye” (help for war) which is collected during war time and for once, “İmadad-i Hazariye” (help for peace) which can be considered as an alternative for “İmdad-i Seferiye” and which is collected in cash for once in peace time; “Nuzul” collected in rem in order to provide for the food requirement of the army which would fight in the war and “Sursat” which is collected both in cash and in rem from the people who live on the rote the army would take, were the taxes that the state demanded as extraordinary taxes³²⁵.

³²² Treasury expenditures in 1683 were 324.566.230 akces raised to 525.165.640 akces in first years and in 1699 it was 1.211.379.266 akces.

³²³ Oğuzoğlu, **ibid.**, p. 157-158.

³²⁴ Ünal, **ibid.**, p. 89

³²⁵ Ahmet Tabakoğlu, **Gerileme Dönemine Girerken Osmanlı Maliyesi**, İstanbul: Dergah Yayınları, 1985, p. 265-278. Also see

“Avariz” (shortage) tax was the one that is collected in extraordinary situations in order to provide for the requirements of the army since the XVI. century and became permanent due to the everlasting wars in the XVII. century. While in the 828-million budget of 1692, the share of “Avariz” tax was 188 million akces, it decreased to 134 million in the 1715 budget. The “İmdad-i Seferiye” played an important role in this decline. The “Avariz” tax was abolished with the introduction of Tanzimat³²⁶.

- New Procedures to Collect Taxes

The “İltizam” (tax farming) was introduced as a result of the efforts to collect the taxes directly in the centre. In this procedure, people called “multezim” (tax farmer) were made to collect an income for a certain period of time, mostly for one or three years. The usage field of “İltizam” expanded with the beginning of the XVII. century. The need of the state for more money paved the way for the extension of the period of İltizam and iltizams were given to multezims for life. This special case was called “system of malikane (mansion)”³²⁷. In the auction, the person who offers the

Süleyman Demirci, “Collection of Avarız and Nüzul Levies”, **Belleten**, Volume LXIX, Ankara: Sayı 256, 2005, p. 899.

³²⁶ Halil Sahillioğlu, “Avârız”, **İA**, İstanbul: TDVY Volume 4, 1991, p. 109.

³²⁷ Mehmet Genç, “Osmanlı Maliyesinde Malikâne Sistemi”, **Türkiye İktisat Tarihi Semineri** (8-10 Haziran 1973), Ankara: 1973, p. 232-236. Also see Stanford Shaw, **Osmanlı İmparatorluğu ve Modern Türkiye**, Volume 1, İstanbul: 1982, p. 241.

highest prompt payment would have the chance to take the “privilege of malikane”. Malikanes had immunity against everyone but the Kadis. The renting of the properties for life-time not for a temporary period of time brought about good results. The gap between the production and the tax capacity of the public was reduced to a rational sum. It was a positive development for the public, the mansioners and the treasury. This implementation continued until the Tanzimat³²⁸. However, as most of the properties rented were agriculture fields and the agricultural production weakened gradually, malikane system failed to terminate the financial difficulties just as the Iltizam (tax farming) procedure did³²⁹.

- Source Transfer to the Central Treasury from the Internal Treasury

This procedure which was applied in the XVII. century, was based on the transfer of sources from the internal treasury which belong to the emperor to the central treasury during war time. Especially in the XV. and XVI. centuries when the empire was powerful, the internal treasury had become considerably strong. In addition, there was a constant inflow of income from the exclusives of the emperor. It is known that in the late XVII. century an approximately 100 million akces worth of cash or precious

³²⁸ Mehmet Genç, “Malikâne”, **İA**, Ankara: TDVY Volume 27, 2003, p. 516-517.

³²⁹ Genç, **ibid.**, 1973, p. 232-236.

mines like gold and silver were transferred from the here to the central treasury³³⁰.

- The procedure of Musadere (Confiscation)

According to the procedure of Musadere which had been implemented for ages, the incomes of the statesmen could be transferred to the treasury in certain times. This procedure was based on the confiscation of the properties of a deceased bureaucrat or soldier by the state. Musadere was applied frequently during war time, besides some kind of tax was collected from the officers under such titles as gift, “caize” (award) and so on. At the beginning of the 18th century, during Austria wars, a large number of confiscations occurred³³¹. The period of depression caused a more frequent implementation. And it became an instrument to provide money for the treasury rather than strengthen political power of the central authority. While it had been formerly implemented merely on the “Ehl-i Orf” (elite officers), different segments of the society were included into the scope of “musadere” during this period³³².

³³⁰ Charles Morawitz, **Türkiye Maliyesi** (Derleyen: Maliye Tetkik Kurulu), Ankara: Maliye Bakanlığı Tetkik Kurulu Yayınları, 1978, p. 5-6. Also see Şevket Pamuk, **100 Soruda Osmanlı-Türkiye İktisadî Tarihi (1500-1914)**, İstanbul: Gerçek Yayınevi, 1988, p.159.

³³¹ Tabakoğlu, **ibid.**, p. 295-298.

³³² Öğün, **ibid.**, p. 68.

- Implementation of Debasement

As an another source of funding, the value of money was debased namely “tagsis” was implemented. This system based on the collection of the money in circulation by the state and remarketing it after reducing the amount of precious mines it contained. By doing so more money was acquired and this remaining sum was transferred to the treasury³³³. By coining Sikke which has a greater eminence, using same amount of silver, a larger part of the payments could be made³³⁴. No matter how hard it was tried to relieve the treasury by debasements, the poverty of the people was growing and the public economy was negatively affected. This event was going to pave the way for the Janissary revolts³³⁵. In fact it was some kind of devaluation. Following these debasements, the prices went up and the purchase power of money declined. As a consequence inflation broke out and high inflation was experienced in the late XVII. and early XVIII. centuries. The people who wanted to take advantage of the rate difference that occurred after the debasement which was introduced in 1584 for the first time began to commit fraud and

³³³ Barkan, **ibid.**, p. 585-588. Also see Halil Sahillioğlu, *"Osmanlı Para Tarihinde Dünya Para ve Maden Hareketlerinin Yeri (1300-1750)"*, **Türkiye İktisat Tarihi Üzerine Araştırmalar, Orta Doğu Teknik Üniversitesi, Gelişme Dergisi, 1978 Özel Sayısı**, Ankara: 1979, p. 14-15; Morawitz, **ibid.**, p. 6., Tabakoğlu, **ibid.**, p. 284-285.

³³⁴ Pamuk, **ibid.**, p. 181.

³³⁵ Niyazi Berkez, **Türkiyede Çağdaşlaşma**, İstanbul: Yapı Kredi Yayınları, 2002, p. 102.

counterfeiting became prevalent. As raw materials were cheap inside the country, an intense export of raw materials began in addition, foreign currencies began to circulate in the empire causing the domestic currency lose eminence³³⁶.

- Bounds (Esham) or Internal Borrowing

‘System of Esham’ which imaged as an instrument for internal borrowing, was in fact an alternative version of Malikane application. While in malikane means renting the properties or tax sources for a life time, in “Esham” these properties are sold in parts and their annual profits are paid in advance. “Esham” was applied in 1768 as the Ottoman Empire was going to fight in a war causing a need for money. After the year 1775 “Esham” became widespread. The first property to go under Esham was the customhouse of Duban, Istanbul³³⁷.

- Initiatives of external borrowing

The last of the initiatives taken in order to overcome the financial depression and supply cash was external borrowing. In 1783 Crimea was seized by Russia leading the empire to experience a serious shortage. So there came

³³⁶ Barkan, **ibid.**, p. 585-588. Also see Halil Sahillioğlu, "*Osmanlı Para Tarihinde Dünya Para ve Maden Hareketlerinin Yeri (1300-1750)*", **Türkiye İktisat Tarihi Üzerine Araştırmalar, Orta Doğu Teknik Üniversitesi, Gelişme Dergisi, 1978 Özel Sayısı**, Ankara: 1979, p. 14-15; Morawitz, **ibid.**, p. 6., Tabakoğlu, **ibid.**, p. 284-285.

³³⁷ Mehmet Genç, "*Esham*", **İA**, Volume XI, **Türkiye Diyanet Vakfı**, İstanbul: 1995, p. 376-380.

about a need for external borrowing. First options were France, Holland and Spain but considering the fact that these countries were not Muslims and the Ottoman Empire wanted to borrow from a Muslim one, Morocco and Algeria were thought to be more suitable. In 1789 1.000.000 piasters were demanded from Algeria but for some reason or other this demand was cancelled³³⁸. Flour, silk, wheat, cotton thread and textile products were going to be pledged for loans³³⁹. Other initiatives taken for European countries failed as well; this implementation was conducted only after the Tanzimat³⁴⁰.

34. Accounting Record Samples from the Period until the Tanzimat

Under this title, we would like to touch upon the accounting book (office) used in the financial organization and its duties used during the related period before studying the examples of accounting records.

In D'Ohsson's Tableau "Général de L'Empire Otoman" which he wrote in 1787, it is stated that the number of offices in the central financial organization was

³³⁸ Yavuz Cezar, **Osmanlı Maliyesinde Bunalım ve Değişim Dönemi (XVIII. Yüzyıldan Tanzimata Kadar Mali Tarih)**, İstanbul: Alan Yayıncılık, 1986, p. 90-91 and 137-138.

³³⁹ Berkez, **ibid.**, p. 102.

³⁴⁰ Cezar, **ibid.**, p. 90-91 ve 137-138.

24³⁴¹. Uzuncarsili, in his “Central and Naval Organization of the Ottoman Empire”³⁴², looked over the financial offices by quoting from D’Ohsson. According to him financial offices and their duties are as follows ³⁴³:

1. Great “Ruznamce” Office (bound by the treasury)

There is a general book for revenues and expenses. Daily transactions of the treasury are recorded in this book by revising the compendious information received from other offices. Another book called “icmal hulasasi” (compendium abstract) was organized twice or once a year by making use of the general book. The head of this office was called “Ruznamce-i Evvel”. Considering the position of Great Ruznamce office, it is understood that the first and second Ruznamce offices in Hazine-i Amire (major treasury) of the Financial Organization were combined in order to form this office.

2. Head Office of Finance (bound by the treasury)

The head of this office was celled “muhasabe-i evvel” (head of finance). Records which this office was responsible for were as follows:

³⁴¹ D’Ohsssofn, **Tableau Général de L’Empire d’Ottoman**, Livres: 5, Chapitre: II, Paris: 1787, p. 375 vd.

³⁴² İsmail Hakkı Uzunçarşılı, **Osmanlı Devleti’nin Merkez ve Bahriye Teşkilatı**, Ankara: Türk Tarih Kurumu Yayını, 1988, p. 353 etc.

³⁴³ Güvemli, **ibid.**, p. 410-414.

- Arsenal, print house, naval docks, barley, gunpowder factory, “nuzul eminlikleri”, “bina eminlikleri” and “kasab books”,
- Records of those who use Malikane procedure to rent lands,
- Tax books of provinces,
- Salary books of boarder guardians,
- Maintenance of agreements on necessities purchased in the name of the state,
- Granting the state licenses and inspection and surveillance of these licenses,
- Collection affairs of state loans (debt office),
- Accountings of the properties which are rented,
- Records of inheritance of the Emperor (heirship office).

3. Cavalier payment office (bound by the treasury)

Records which this office was responsible for were as follows:

- Salary books of the Kapıkulu cavaliers,
- Salary books of the court chiefs,
- Salary books of the court caretakers, officers and workers.

4. and 5. Sipahi (Cavalier) and Silahdar (weapon caretaker) Offices (bound by the treasury)

- These offices are responsible for the organization and granting of the salaries (esame) of the Kapıkulu soldiers called sipahis and silahdars. These bills were affirmed by the head of Cavalier payment office mentioned above. Collector would put a “m” with red ink on each bill to affirm. This letter meant “confirmed”.
- Payment bills of cavaliers called bölükat-I erbaa which consist of right ulufeciler and left ulufeciler and right and left garibler was granted by these offices.

6. “Haremeyn” accounting (bound by the “Defterdarlar” [the Budget Office])

- The books of “selatin” (plural form of Sultan) mosques foundations,
- The books of foundation assets and devoted lands in Istanbul and Rumelia,
- Organization of the appointment documents of religious affairs officers of Istanbul and Rumelia to religious posts and granting certificates which will be sent to office of finance.

7. Cizye (taxes collected from non-Muslims)
Accounting (bound by the “Defterdarlar” [the Budget Office])

- All books of Cizye

Receipt bills on tax collection, prepared after the inventory, namely the accrual books were organized here. These were sealed and given to Cizye officers in bags and the bags were opened before the Kadis at the beginning of “Muharrem” (a month of the Islamic calendar) and collection was made according to these.

8. “Mevkufat” Office (bound by the “Defterdarlar” [the Budget Office]) This office is also called the tax office

- Tax books of “Avarız and “bedel-i nuzul”,
- Records of border storehouses,
- Records of what the provinces grant the soldiers during war time,
- Food accountings of straws and weeds granted to soldiers on campaign,
- Records of payments of Pashas and civil officers who pursue the army,

9. Finance Office

- Payments of religious affairs officers, heads of foundations and those who earn from the foundations,

- Writing of the orders concerning financial affairs.

10. Small Ruznamce (bound by the Treasury)

- Salary books of doormen and naval workers.

11. Infantry Payment Office (bound by the Treasury)

- Checking the salary scales according to the books arranged by Janissary, “cebeci” (armored soldiers), artillery and gun carriage classes.

12. Small Foundations Accounting (bound by the “Defterdarlar” [the Budget Office])

- Books of those who make use of “hayrat” (pious) houses.

13. Great Castle Office (bound by the “Defterdarlar” [the Budget Office])

This office was also called great office of robust posts.

- Books of garrisons in big castles,
- Books of province soldiers.

14. Small Castle Office (bound by the “Defterdarlar” [the Budget Office])

- Books of soldiers responsible for the consolidation of the garrisons in Mora and Albania.

15. Mine Tax Office (bound by the “Defterdarlar”
[the Budget Office])

This office was also called the mine rental office.

- Tax books of Wallachia and Moldavia
- Tax books of Bohemian nomads,
- Rental books of gold and silver mines,
- Tax books of tobacco agriculture,
- Transit customs taxes on properties in rem,
- Official customs books of Istanbul and Rumelia provinces.

16. Salyane Customs (bound by the “Defterdarlar”
[the Budget Office])

This office was also called the salaries office

- salary books of state officers

17. Haslar Customs (bound by the “Defterdarlar”
[the Budget Office])

- renting affairs of Malikanes,
- books of properties owned by the emperor, grand vizier and viziers.

18. Supreme Customs Office (bound by the
“Defterdarlar” [the Budget Office])

- books of nezaret farms in provinces such as Ruse, Silistra, Giurgiu,
- official books of brass purchased from provinces such as Plovdiv, Tosya, Tatarpazari,
- books of salt rentals in provinces such as Enez, Ahyolu, Salonika,
- fish hunt licenses in Black Sea and the Mediterranean,
- rental affairs of marshlands and forests.

19. Haremeyn Customs (bound by the “Defterdarlar” [the Budget Office])

- Books of Haremeyn foundations,
- Services concerning the religious affairs officers in Anatolia,

20. Istanbul Customs (bound by the “Defterdarlar” [the Budget Office])

- “İaşe” (Bread) books of Istanbul and Edirne,
- Rental books of Salonika, Trikala, and Yenisehir,
- Books of cross-check collected for silk,
- Books concerning the trade of gold and silver.

21. Bursa Customs (bound by the “Defterdarlar” [the Budget Office])- books of rentals in Bursa.

22. Avlonya Customs (bound by the “Defterdarlar” [the Budget Office])

- Negrepon and Vlore rental books.

23. Kefe Customs (bound by the “Defterdarlar” [the Budget Office])

- Books of rentals in Kefe. After this province was captured by the Russians, this office began to deal with the affairs of various villages in Anatolia.

24. Office of Dating (bound by the “Defterdarlar” [the Budget Office])- putting the date on the official documents of all financial offices,

- Organization of the money orders which the state granted to various profit spots.

Under the light of this information now we can handle the examples of accounting records.

340. Accounting Record Sample 1 from the Period until Tanzimat

In this part, accounting records of Kemankes Ahmet Aga Foundation will be used for this period of Ottoman Empire.

Siyakat form of Kemankes Ahmet Aga Foundation:

Handwritten musical notation on a Siyakat form, featuring multiple staves with notes and lyrics in Ottoman Turkish. The notation is written in red ink. A small, ornate metal object is visible on the left side of the page.

The text is written in Ottoman Turkish, likely a form for a Siyakat (a type of Ottoman musical notation). The notation consists of multiple staves, each containing a series of notes and lyrics. The notes are written in red ink, and the lyrics are in Ottoman Turkish script. The form is divided into sections by horizontal lines, and there are several small, ornate metal objects (possibly seals or weights) attached to the left side of the page.

Key sections of the text include:

- Top section: Multiple staves of notation and lyrics, including the phrase "بسم الله الرحمن الرحيم" (In the name of Allah, the Most Gracious, the Most Merciful).
- Middle section: A large, ornate metal object (possibly a seal or weight) is visible on the left side of the page.
- Bottom section: More staves of notation and lyrics, including the phrase "الحمد لله" (Praise be to Allah).

Translation of Kemankes Ahmet Aga Foundation with Arabic letters:

1

محاسبه

محصولات و اخراجات اوقاف مسجد شريف مرحوم كمانكش احمد اغا در نزد لاله لى چشمه در استانبول عن تحويل قدوة الاماثل والاقران عثمان چلبى قائم مقام محمد چلبى زيد قدره متولئ اوقاف مزبور بمعرفت افتخار الخواص والمقربين معتمد الملوك والسلطين انيس الحضرات العليه جليس الدولة السنية الخاقانيه اعنى صاحب العز والدولة حضرت حاجى بشير آغا اغاء دارالسعادة الشريفه الناظر اوقاف شريف مزبوره عن غره ج سنه ١١٣٢ الى غاية جاسنه ١١٣٣.

سنه كامله بقيه محاسبه سنه

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بقية

محاسبه سنه ماضيه

مقاطعة	غاية غرة سنة	غرة غاية عهدة
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مقاطعة	غاية	غرة	مقاطعة
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غايه

غره

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	خليفة	

قاليجہ	لازمہ	لازمہ
		مقاطعہ

محاسبه		

محاسبه

آقدمه	
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English form of Kemankes Ahmet Aga Foundation:

1- Revenue - expenditure accounting of Kemankes Ahmed Aga mescid Foundation near Laleli in Istanbul between 1 Cemâziyelaahir 1132 [10 April 1720]- 30 Cemaziyelevvel 1133 [1 April 1721] by the Osman Çelebi, deputy of trustee Mehmed Çelebi and prepared by Hacı Besir Aga of Darussaade.

Transfer from the last year
Calculated in this year's value

44.137

Collected
30.087

Remainder
7.050

Remainder from the
Account of last year
11.265

From this _____
Collected amount

From the rents of the old
Trustee Mehdi Mehmed Efendi term
3.215

Remainder _____
7.050

2- With the revenues from
Several crops and goods
32.872

From the monthly rents from the period mentioned
29.872

From the rent of house and shop tenants in İstanbul and Galatâ	The amount collected from Papaszâde foundation for the candle expenditures of 12 months by the foundation trustee. 1 Muharrem 1132-1Zilhicce 1132 (14 November 1719-3 November1720] Monthly 90 Yearly 1080	From the mukataca revenue of Selman Ağa foundation Yearly 336
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From the rents of tannery [Tabkhâne] for 12 months covering 1 Receb 1132- 29 C 1133 [9 May 1720]- 28 April 1721] Yearly 180	From the rent of the house controlled by Güllabi Efendi Yearly 400
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From miscellaneous properties:
From the tributes and other revenues
Taken from several people

3.000

3- Substraction_____

36.050

Salary Expenses

1 Cemaziyelahır 1132 [10 April 1720]- 30 Cemaziyelevvel 1133 [1 April 1721]

Daily
82

Yearly
29.520

For the officials of the Mescid and school

İmam Efendi Wage 16	Müezzin Wage 4	Kayyum Wage 5	Janitor Wage 2	Water bearer Wage 3
------------------------------	----------------------	---------------------	----------------------	------------------------------

For the repair of minaret Wage 3	Aşır reader Wage 3	School teacher Wage 7	School apprentice Wage 3
---	--------------------------	-----------------------------	-----------------------------------

Total_____

Wage 44 Yearly 25.840

Cüz readers for the mescid Wage 20 Yearly 7200	Foundation administors Wage 18 Yearly 6.480
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4- For the compulsory expenses and repairs

6.530

For compulsory expenses

2.698

For the purchase Of candle for mescid	to Kayyım, for the purchase of carpets	For the mescid, kalice and etc
Monthly	Aded	Akçe
90	6 Price:42	250
Yearly	Akçe	
1080	252	

The price of the mescid	Candles for the	Oliveoil, for illimination of
Rented place	mescid	in Ramadan.
For the mescid		
Yearly	Akçe	okka
Akçe	150	6 Price:30
48		Akçe
		180

Fees for the court and Usher and etc, once foundation	Kisedar and clerkship fees. For accounting transaction of the
Akçe	Akçe
378	180

Regular amount paid for
The accounting of the foundation
200

5- For the repairs mentioned below
Akçe
3.852

For the repairs of wells and Room doors, once	For the repair of roof tiles, etc., once
Akçe	Akçe
1.622	765

For the purchase of materials bought
For the repair of the well and taps

Akçe
1.445

6- Remainder
 7.050

Remaining debt

The remaining debt which was not collected from the term of old trustee
medhi Medhi Mehmed Efendi belonging to year 1131

Akçe
7.050

24 Zilhicce 1131[7 November 1719]

Darussaâde Ağası
Hacı Beşir Ağa
Seal and Signature

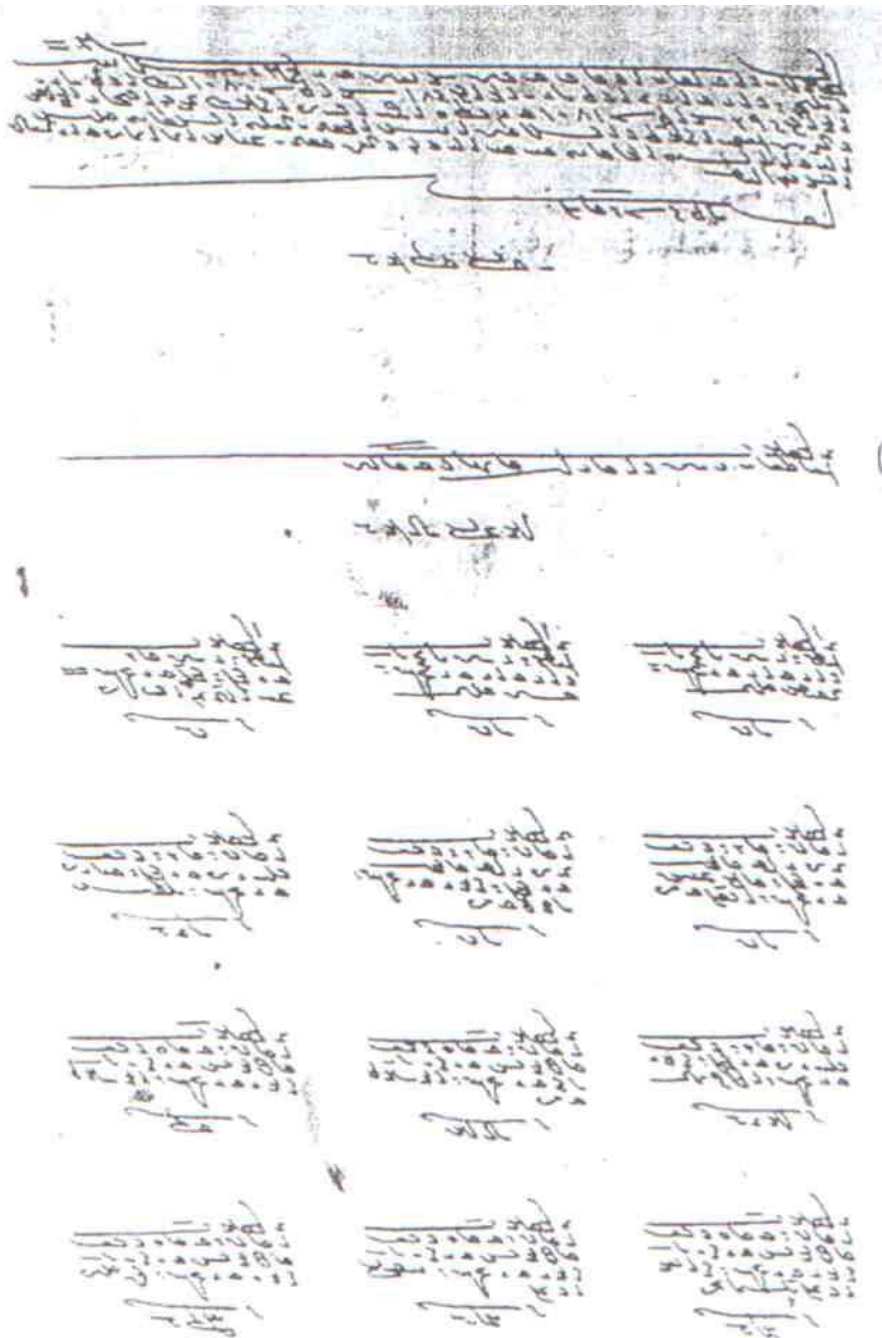
Prime Min.Ottoman Arch., D.HMK, nr. 22074

The above given sample belongs to a mescid which covers a vast land. As it can be understood, modern transcription of this long sample cannot be given here for its length.

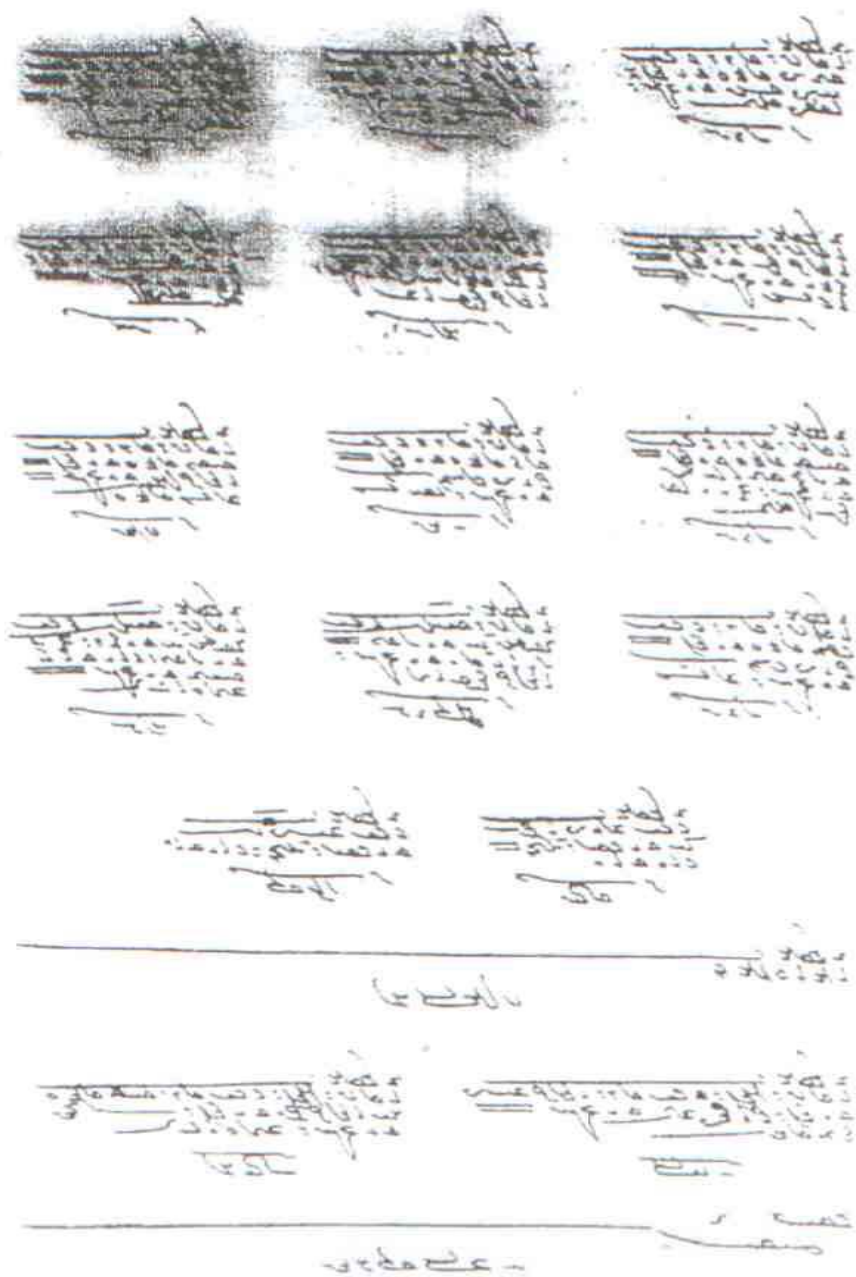
341. Accounting Record Sample 2 from the Period until Tanzimat

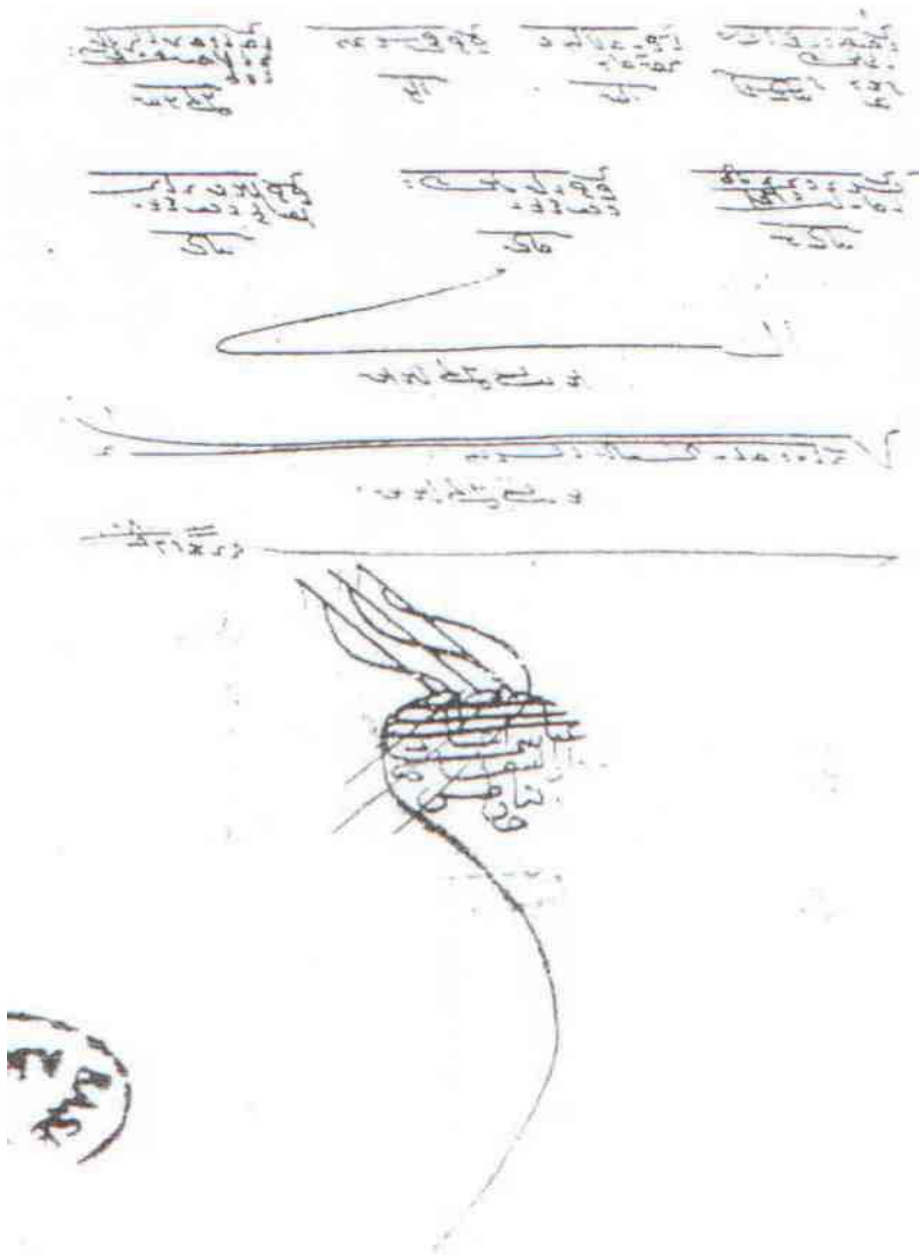
Another example of this period is Selanik (Thessalonica) Haremeyn foundation. The record of this example which should be evaluated in terms of Haremeyn accounting is shown below.

Its form in siyakat writing:









Translation of Selanik Haremeyn foundation with Arabic letters:

1

محاسنة

محصولات و اخراجات اوقاف حرمين شريفين در محمية سلانيك ويكيجه و اردار عن اول مارت الواقع في ١٨ شوال سنة ١٠٨٠ الى اول مارت
الواقع في ٢٩ شوال سنة ١٠٨١ در زمان احمد افندي المتولى بمعرفة افتخار الخواص والمقربين معتمد الملوك والسلطين انيس الحضرت العلية
السلطانية جليس الدولة السنية الخاقانية صاحب الدولة والعزة حضرت عباس آغا، آغاى دار السعادة الشريفه الناظر.

سنة كامله

<p>مقاطعة محلة عهدة</p>	<p>مقاطعة عهدة</p>	<p>مقاطعة عهدة</p>
<p>اجارة خانة محلة عهدة</p>	<p>اجارة خانة محلة عهدة</p>	<p>اجارة خانة محلة عهدة</p>

<p>اجاره دكان وقف حاجی یونس</p> <p>عهده</p>	<p>اجاره دكان وقف حاجی یونس</p> <p>عهده</p>	<p>اجاره خانه</p> <p>محله عهده</p>
<p>اجاره دكان وقف حاجی یونس</p> <p>عهده</p>	<p>اجاره دكان وقف حاجی یونس</p> <p>عهده</p>	<p>اجاره دكان وقف حاجی یونس</p> <p>عهده</p>
<p>اجاره خانه وقف</p> <p>محله بیلان... در عهده</p>	<p>اجاره خانه وقف</p> <p>محله صاری خطیب</p> <p>عهده</p>	<p>اجاره خانه وقف حاجی یونس</p> <p>محله حاجی یونس</p> <p>عهده</p>

<p>اجاره خانه وقف</p> <p>محلّه يحيى بالى</p> <p>عهده</p>	<p>اجاره خانه وقف</p> <p>محلّه باب مزبور</p> <p>عهده</p>	<p>اجاره خانه وقف محلّه</p> <p>عهده</p>
<p>اجاره خانه وقف</p> <p>محلّه سنان پاشا</p> <p>عهده</p>	<p>اجاره خانه وقف</p> <p>محلّه غزاز الحاج مصطفى</p> <p>عهده</p>	<p>اجاره خانه وقف</p> <p>محلّه جزرى قاسم پاشا</p> <p>عهده</p>
<p>اجاره خانه وقف</p> <p>محلّه تيمور طاش</p> <p>عهده</p>	<p>اجاره خانه وقف</p> <p>محلّه ...</p> <p>عهده</p>	<p>اجاره خانه وقف</p> <p>محلّه اسحاقيه</p> <p>عهده</p>

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3

<p>مقاطعة</p> <p>محله جامع عتيق</p> <p>عهده</p>	<p>اجاره خانه وقف</p> <p>محله قاسميه</p> <p>عهده</p>	<p>اجاره خانه وقف</p> <p>محله چنارى</p> <p>عهده</p>
<p>اجاره دكان وقف الحاج على</p> <p>عهده</p>	<p>اجاره خانه وقف</p> <p>محله يحيى بالى</p> <p>عهده</p>	<p>اجاره خانه</p> <p>محله غزاز الحاج مصطفى</p> <p>عهده</p>
<p>اجاره خانه وقف</p>	<p>اجاره خانه وقف</p>	<p>[s. 3]</p> <p>اجاره خانه وقف</p>

<p>محله جامع عتیق عهده</p>	<p>محله جامع عتیق عهده</p>	<p>محله... حسن عهده</p>
<p>اجاره خانه وقف محله مزبور عهده</p>	<p>اجاره خانه وقف محله احمد صو باشی عهده</p>	<p>اجاره خانه وقف محله مزبور عهده</p>
<p>اجاره خانه وقف محله الحاج اسمعیل عهده</p>	<p>اجاره خانه وقف محله جزری قاسم پاشا عهده ...</p>	<p>اجاره خانه وقف محله دباغ خیرالدین عهده</p>
<p>اجاره وقف قریه عزتلی در ناحیه واردار عهده</p>	<p>اجاره وقف ناحیه بازار... عهده</p>	<p>اجاره خانه وقف محله جزری قاسم پاشا عهده</p>

وقف غازی یکجیجہ	قضاء یکجیجہ واردار
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اجارہ معجلہ وقف خانہ الحاج عیسیٰ در محلہ عہدہ	اجارہ معجلہ وقف خانہ حنیفہ خاتون بنت الحاج حمزہ در محلہ ساعتجی عہدہ
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محاسبه		اجرت دلاليه ومژده خانه ۱۰۰۰	وظيفه
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English transcription of Selanik Haremeyn Foundation:

1- Income expenditure accounting of Haremeyn [Mecca-Medina] foundations in Thessalonica and Yenice-i Vardar prepared with the request of the trustee Ahmed Efendi by Haremeyn foundations supervisor Abbas Ağa from Dârussaâde covering the dates of 18 Şevval 1080 - 29 Şevval 1081 [11 March 1670 - 10 March 1671].

Yearly revenue
57.167

2- From shop, house rentals and land revenues
14.267

Revenue from the vineyard of Mustafa Çelebi at
Vardar gates

Yearly
180

Rental revenue from the house at Atik Cami
district belonging to Hatune foundation but used
by Angeli

Yearly
180

Rental revenue from the house at Çınarlı district
belonging to Kalenderi foundation but used by
Hacı Ali

Yearly
24

Rental revenue from the shop near Bâb-ı Sâni
(veya Bâb-ı Bali?) belonging to Hacı Yunus
foundation but used by Peksimati son of Franko

Yearly
960

Revenue from the vineyard of Hüseyin Çelebi at
Vardar gates

Yearly
180

Rental revenue from the house at Atik Cami
district belonging to Perizad Hatun foundation
but used by Pano

Yearly
180

Rental revenue from the shop near Bâb-ı Sâni
(veya Bâb-ı Bali?) belonging to Hacı Yunus
foundation but used by Apostol

Yearly
240

Rental revenue from the shop near Bâb-ı Sâni
(veya Bâb-ı Bali?) belonging to Hacı Yunus
foundation but used by Nikola

Yearly
960

Rental revenue from the house of Abdülkerim
Efendi at Mecelle district

Yearly
80

Rental revenue from the house at Çınarlı district
belonging to Kalenderi foundation but used by
Belkıs Hatun

Yearly
120

Rental revenue from the shop near Bâb-ı Sâni
(veya Bâb-ı Bali?) belonging to Hacı Yunus
foundation but used by Apostol

Yearly
500

Rental revenue from the shop near Bâb-ı Sâni
(veya Bâb-ı Bali?) belonging to Hacı Yunus
foundation but used by Mehmed Çelebi

Yearly
460

Rental revenue from the house at Çınarlı district
belonging to Osman Efendi Yearly
24

Rental revenue from the house at Çınarlı district
belonging to Fatıma Hatun foundation but used
by Fatıma
Yearly
36

Rental revenue from the house at Yahya Bali
district belonging to Hadice Hatun foundation
but used by Ali Çelebi
Yearly
120

Rental revenue from the house at Cezeri Kasım
Paşa district belonging to el-Hâc İbrahim
foundation but used by Debbâğ Mustafa

Yearly
100

Rental revenue from the house at Gazzaz el-Hâc
Mustafa district belonging to Ayşe Hatun
foundation but used by Hanife Hatun
Yearly
60

Rental revenue from the house at Sinan Paşa
district belonging to Perizad Hatun foundation
but used by Mehmed Efendi

Yearly
60

Rental revenue from the house at İshakiye
district belonging to Güclü Bali foundation

Yearly
120

Rental revenue from the house at İli district
belonging to Hümayun foundation but used by
Gülistan Hanım
Yearly
80

Rental revenue from the house at Timurtaş
Hatun district belonging to Ayşe Hatun
foundation but used by Ahmed Çelebi

Yearly
60

Rental revenue from the house at Atik Cami
district belonging to el-Hâc Mehmed foundation
but used by el-Hâc Hamza Yearly
40

Rental revenue from the house at Kasımiye
district belonging to Ayşe Hatun foundation but
used by Abdullah Çelebi
Yearly
120

Rental revenue from the house at Çınarlı district
belonging to Hacı Pula foundation but used by
Piri Dede
Yearly
15

Rental revenue from the house at el-Hac Ali
foundation but used by es-Seyyid Ahmed Çelebi
Yearly
100

Rental revenue from the house at Yahya Bali
district belonging to Emine Hatun foundation
but used by Terzi Mehmed
Yearly
100

Rental revenue from the house at Gazzaz el-Hâc
Mustafa district belonging to Emre Hatun
foundation but used by Terzi Hüseyin
Yearly
100

Rental revenue from the house at Müftü Hasan district belonging to Hayriye Hatun foundation but used by Lütü Çelebi

Yearly
120

Rental revenue from the house at Atik Cami district belonging to el-Hâc Mehmed foundation but used by Üveys

Yearly
60

Rental revenue from the house at Debbağ Hayreddin district belonging to Hadice Hatun foundation but used by Ömerzâde Mehmed Çelebi

Yearly
120

Rental revenue from the house at Cezerî Kasım Paya district belonging to Fatima Hatun foundation but used by Ayşe Hatun

Yearly
120

Several revenues of Gazi Ahmed Bey foundation in Yenice-i Vardar

Yearly
5.000

Rental revenue from the house at Atik Cami district belonging to el-Hâc Mehmed foundation but used by Taşcı Mehmed

Yearly
100

Rental revenue from the house at Ahmed Subaşı district belonging to Abdülbaki foundation but used by el-Hâc Mahmud Ağa

Yearly
960

Rental revenue from the house at Cezerî Kasım district belonging to Hâni Hatun foundation but used by...

Yearly
96

Rental revenue from the farm at Pazarhan region belonging to Mustafa Bey foundation but used by el-Hâc Mahmud Ağa

Yearly
720

Rental revenue from the house at Atik Cami district belonging to el-Hâc Mehmed foundation but used by Lütü Çelebi

Yearly
90

Rental revenue from the house at Ahmed Subaşı district belonging to Küçük Hasan foundation but used by Halil Çelebi

Yearly
60

Rental revenue from the house at el-Hâc İsmail district belonging to Hanife Hatun foundation but used by Ayşe Hatun

Yearly
72

Rental revenue from the farm at Vardar-ı Sağır region Azaplı village belonging to Mustafa Bey foundation but used by Osman Efendi

Yearly
960

Several revenues of İsa foundation in Yenice-i Vardar

Yearly
2.500

3- From several revenues
42.900

Cash rental revenue from the house at Haraççı Ali district belonging to el-Hâc İsa foundation but used by Meryem Hatun

Akçe
36.000

Rental revenue from the house at Sa.... district belonging to Hanife Hatun bintü el-Hâc Hamza foundation but used by Osman Efendi

Akçe
6.900

4- Therefrom
18.593

Amount paid to trustee Ahmed Efendi

Daily Yearly
10 3.600

Remainder from the rents collected in cash

Akçe
3.060

Dellâliye and müjdecilik fee

Akçe
1.000

For the allowance of trustee

Akçe
5.000

For Hücet harc

Akçe
2.000

Amount paid to the trustee for his extra expenditures

Akçe
933

For several expenses of the foundation

Akçe
3.000

5- Remainder
38.574

6- Therefrom
Amount paid to Dârussaâde treasury
38.574

26 Zilhicce 1081 [5 Mayıs 1671]

Abbas Ağa
Dârussaâde Ağası
Supervisor
(Seal and sign)

4. FOLLOWING THE TANZIMAT – THE OTTOMAN EMPIRE UNTIL REPUBLICAN ERA

40. General Information

The important developments in the world accounting history in the XIX. century and the period of transformation that the Ottoman Empire went through in the same century revealed the developments in the idea of accounting in the period as well. The distinction between the two phases of the westernization period of the Turkish society – the Tanzimat and the Republic – is made both from the political and economical perspective; however the distinction should also be made from the perspective of accounting history. When these periods are evaluated under the light of accounting, it is understood that while in the late XIX. and early XX. centuries double entry accounting record method was introduced and it was adopted, settled and developed during the republican period.

The fact that financial and social structure of the Ottoman Empire went through a swift period of change had an effect on the Ottoman thought on accounting. So the period after the Tanzimat holds a distinctive place in the history of Turkish accounting. This effect is reflected on the legal arrangements which regulate the framework of accounting. The most important of them is the trade law which was adopted in 1850. The state established such

institutions as “Meclis-i Muhasebe” (Assembly of Finance) and “Divan-i Muhasebet” (Council of Finance) in terms of institutionalization, in order to comply its order of accounting with the new conditions. Institutions which survived until today under the names like Directorate General of Accounting, Court of Auditors have contributed to the modernization of state accounting.

The period after the Tanzimat shows various characteristics in terms of Ottoman accounting education. Until then, neither accounting method books had existed nor accounting education. The Ottomans had taken over and developed an accounting method called the “merdiban” (stairs) which was devised by the Ilkhanates and used it for centuries in state accounting without even renaming it. The education of this system was conducted within the relationship between the master and his apprentice.

In the second half of the XIX. century, double entry recording method which had been used by the West for centuries, was made use of in practice and the state decided in a courageous manner to use it in its accounting and enterprises of the time. These efforts exerted in the last 30 years of the XIX. century have a special place in the history of Turkish accounting. The success of the republican era owes a great deal to these intense and self-sacrificing efforts. One other successful example of the

Westernization and modernization period is doubtlessly the effort to adopt the double entry recording method both in terms of education and practice in a very short while.

While the Ottoman Empire was introduced to the double entry recording method in the second half of the XIX. century for the first time, Europe was trying to develop it and make accounting become a branch of science. The fact that the Ottomans were able to pass to double entry recording method in a very short while was the result of its strong culture of accounting. However, as the culture of accounting level in the private sector was considerably low, the adoption of the double entry recording method by the private sector could only be realized in the republican era. This delay also stemmed from the insufficient capital accumulation and the lack of experience on production and trade as well as this low level of accounting culture.

41. Political Structure After the Tanzimat – Until The Republican Era

The 83-year period between the 1839 in which the Tanzimat was declared and 1922 the year of proclamation of the

Republic holds a place in the dissolution period of the Ottoman Empire ³⁴⁴.

The emperors and their periods of rule in the 115-year period beginning in the early XIX century, with dethroning of Selim III in 1807, until the proclamation of the republic are as follows:

Mustafa IV (1807-1808), Mahmut II (1808-1839), Abdulmecid (1839-1861), Abdulaziz (1861-1876), Murad V (1876), Abdulhamid II (1876-1909), Mehmed V (Resad) (1909-1918), Mehmed VI (Vahdeddin) (1918-1922).

As is seen, eight emperors ruled the country between the years of 1807 and 1922.

During the short reign of Mustafa VI who came to the throne in 1807 as the successor of Selim III, "İrad-i cedid" (new revenue) treasury was abolished so the people could get rid of the taxes collected for the treasury. Therefore the public was glad and they remained indifferent about the events taking place in the governing body of the state.

³⁴⁴ **Meydan Larousse**, İstanbul:1972, V.9. Also see E. İhsanoğlu (editör): **Osmanlı Devleti ve Medeniyeti Tarihi, V.I and II**. İstanbul: 1996 ve 1998. Mithat Sertoğlu, **Osmanlı Tarih Lügati**, İstanbul: 1986. Mustafa Nuri Paşa(sadeleştiren: Neşet Çağatay), **Netayicü'l Vukuat**, Ankara: T.Tarih Kurumu Yayını, 1992. E. Ziya Karal, **Osmanlı Tarihi**, Ankara: T.Tarih Kurumu Yayını, 1983. R. Ekrem Koçu, **Osmanlı Padişahları**, İstanbul: Ana Yayın Evi, 1981. Sina Aşkın ve diğerleri: **Osmanlı Devleti**, İstanbul, 1985. Hakkı Dursun Yıldız, **150. Yılda Tanzimat**, Ankara: T. Tarih Kurumu Yayını, 1992.

When Mahmud II came to the throne, the ongoing revolts kept growing. After every revolt or war, the Ottoman Empire either lost territory or had to give up on some of its political or financial rights. As a consequence of these revolts, the Serbians were given privileges and the Greek gained independence.

Among all these wars and defeats, Mahmud II took important steps to westernize the state institutions. These amendments paved the way for the Tanzimat, accelerated the westernization movement and formed the basis for the economic and financial developments as well as those on education which took place in the second half of the century. During the reign of Abdülmecid who came to the throne after the decease of Mahmud II, success was achieved in terms of revolts and wars by means of setting up close relations with the European states leading Hatt-i Sharrif of Gulhane in 1839. The second effort of westernization during the rule of Abdülmecid is the “Islahat Fermanı”, which was declared on February 28, 1856, as a result of the pressures from the western states after the Crimean War of 1854.

During the reign of Abdulaziz, reforms were sustained, matters included in the Islahat Fermanı were implemented and the westernization period which began with the Tanzimat was carried on. The period between the

years of 1876 and 1880 is the beginning of the reign of Abdulhamit and it is called the First Constitutional Era. After Abdulhamit came to the throne, “Kanun-i Esasi” (Basic Law) was declared on December 23, 1876 is the first constitution of the Turkish nation. During the First Constitutional Era, the Turkish nation was introduced to the “Mebuslar Meclisi” (the Parliamentary) for the first time.

During the reigns of Mehmed V and Vahdeddin, the failures continued to prevail and the Republic was proclaimed at the end of the national struggle.

42. Economic Structure After the Tanzimat – Until The Republican Era

It is known that Mehmed the Conqueror had relationships with Bankers of Galata when he captured Istanbul, but he allowed their activities after a while. These bankers are known to have financed the Ottoman Empire through methods of Byzantium until the Ottomans made their first foreign borrowing in 1854³⁴⁵. These bankers continued to serve as money lenders under the title of “jeweler” in the territory of the Empire.

³⁴⁵ Haydar Kazgan, **Tarih Boyunca İstanbul Borsası**, İstanbul:1995, p.25 etc.

In the second half of the XIX. century, external borrowing was brought to the agenda as well as internal borrowing. The internal borrowing which began in order to balance the differences between the seasons as the incomes of the state were largely dependent on agricultural taxes, lost its seasonal character gradually and became permanent.

Those who buy and sell real estate under the names of “mubayacı”, “oyuncu”, “tellal”, after the external borrowing of the state in 1860s, created a special class of craftsmen. It is known that a regulation was issued for these people who worked on the streets of Galata unrestrictedly by a legal framework until 1866 and the stock market began to function in Komisyon Han instead of Galata³⁴⁶. And the transactions in the stock market were supervised by commissioner appointed by the Office of Finance ³⁴⁷. This regulation was renewed in the years of 1873 and 1874.

On the other hand, the “ıslahat fermanı” which was declared in 1856 consisted of many provisions among which there were financial ones³⁴⁸. These provisions required the

³⁴⁶ Hüseyin Avni Şanda, **İstanbul Borsası'nın Yüzyıllık Hayatı, Broşür**, İstanbul: 1966.

³⁴⁷ Azmi Fertekligil, **Türkiye Borsası'nın Yüzyıllık Hayatı**, İstanbul: İMKB Yayını, 1993, p. 22.

³⁴⁸ Enver Ziya Karal, **Osmanlı Tarihi**, Ankara: T.Tarih Kurumu Yayını, 1976, p. 2 vd. Also see Cevdet Paşa, **Tezakir-i Cevdet**, Ankara: T.Tarih Kurumu Yayını, 1991, p.70 vd. Ufuk Gülsoy, **1856 Islahat Fermanı'na**

state to handle the budgetary implementations more seriously but they hardly had an effect on broadening the field of practice of double entry recording method in the Ministry of Finance. However, non-Muslims contributed to creating an atmosphere which is suitable for the practice of double entry recording method in accounting record orders through their external trade activities.

The Ottoman Empire remained out of the circle of influence of the industrial revolution in Europe. The more industrialization in Europe gained impetus, the deeper the underdeveloped and uncompetitive Ottoman industry began to suffer³⁴⁹. Cotton textile sellers, especially those in big cities had to cease their activities.

The Ottoman Empire entered a period of industrialization between the years of 1840 and 1850. The industrial institutions of the Ottomans are government agencies. The productions of these institutions were generally aimed to fulfill the requirements of the court and the army. The goods consumed by the moneyed class were imported while the needs of the public were provided by the productions of small local enterprises³⁵⁰.

Tepkiler ve Maraş Olayları, Bekir Kütükoğluna Armağan, İstanbul: İ.Ü.E.Fakültesi Yayını, 1991.

³⁴⁹ Mübahat Kütükoğlu, **Osmanlı-İngiliz Münasebetleri (1838-1850)**, İstanbul: 1976, p.110 etc. Also see Ö.C. Sarc, **Tanzimat ve Sanayimiz**, İstanbul: 1940, p.426.

³⁵⁰ Abdullah Martal, **Değişim Sürecimde İzmir'de Sanayileşme, 19. Yüzyıl**, İzmir: 1998.

The empire whose economy was largely dependent on agriculture was losing territory in the second half of the XIX. century and experiencing a process of change in the territorial order. In this period, the state immediately united the Ministries of Finance and Trade just after the Tanzimat³⁵¹. As the roads of transportation were safer, the distribution of agricultural goods to the internal market was facilitated³⁵².

Economic historians put forward that the fact that territorial order developed into a possessive one as a result of these efforts, led to an increase in the agricultural production. Production for livelihood was replaced by trade oriented agricultural production for the market³⁵³. It is known that, between 1878 and 1912, cotton export tripled and the same increase was experienced in silk and silk cocoon³⁵⁴.

With the rise of free thought in the second half of the XIX. century, people began to discuss financial matters and

³⁵¹ Erol Zeytinoglu, **İktisat Tarihi**, İstanbul: 1993, p.163 vd.

³⁵² Justin McCarthy, **Osmanlıya Veda**, Translated by: Mehmet Tuncel, İstanbul: Etkileşim Yayınları, 2006, p. 68-69.

³⁵³ Ahmet Tabakoğlu, **Türk İktisat Tarihi**, İstanbul: 1994, p. 211 vd. Also see Faruk Tabak, **Bereketli Hilalin Batısında Tarımsal Dalgalanmalar ve Emeğin Kontrolü, Osmanlı Toprak Mülkiyeti ve Ticari Tarım**, İstanbul: Tarih Vakfı Yurt Yayınları, 1998. Tefik Güran, **Osmanlı Tarım Ekonomisi, Türk İktisat Tarihi**, İstanbul: İ.Ü. İktisat Fakültesi, 1987. Tefik Güran, **Osmanlı Devletinin İlk İstatistik Yılığ**, Tarihi İstatistikler Dizisi V. 5, DİE; Ankara: 1997. **Osmanlı İmparatorluğu'nun ve Türkiye'nin Nüfusu 1500-1927**, Tarihi İstatistikler Dizisi, DİE, Ankara: 1996.

³⁵⁴ McCarthy, **ibid.**, p. 69.

the underdeveloped course of trade. According to E. Z. Karal, the reason why the public had little interest in trade was the belief of “a morsel and a cardigan is enough”³⁵⁵. Especially the external trade was steered by the foreigners. The trade remained dependent on old methods in the Ottoman society, no commercial companies were set up, Trade Law of 1850, drawn from France, was not practiced therefore system of records and accounting application could not develop.

The foreigners who steered the trade of the country could not be supervised. The newly established Ministry of Trade did not have the chance to supervise their activities through record systems. Accounting books and records of the active trade companies and their owners are available. However these records were held through their own methods and in their languages. Therefore we cannot expect the Turks to engage in trade and comply their accounting record systems with the contemporary requirements.

³⁵⁵ Enver Ziya Karal, **Osmanlı Tarihi**, Volume:VIII, T.Tarih Kurumu Yayını, Ankara: 1983, p.473 etc.

43. Financial Structure After the Tanzimat – Until The Republican Era

Protection of life, honor, chastity and property were some of the provisions included in the Tanzimat Fermanı³⁵⁶. Rearrangement of taxes collected from the Muslims and non-Muslims to make these equal and fair was also included. Good governance of a state depends on the equality of receipts and expenses. In the event that the receipts of the state are lower than its expenses, it either loses power or causes unfairness by collecting more taxes from the public. A budgetary rearrangement and enactment of necessary legislation to prevent extra budgetary expenses were some other provisions of the Ferman³⁵⁷.

The practice of the provisions of the Ferman led to a change on the financial policy. Amendments on receipt-expense order was made initially and tax farming procedure was abolished to be replaced by “muhasıllık”. While doing such amendments, a large number of laws and regulations were enacted in order to create a legal infrastructure. As a result of this change of policy, new institutions were needed and bureaucratic arrangements were made³⁵⁸.

³⁵⁶ **Düstur, I.Tertip, V.I**, İstanbul: 1298, p.5.

³⁵⁷ **Düstur, I.Tertip, V.I**, İstanbul: 1298, p.6. Also see Çoşkun Çakır, **Tanzimat ve Islahat Fermanlarının Mali Boyutları, Osmanlı, V.III**, Ankara: İkitisat, 1999, p. 362-370.

³⁵⁸ Çoşkun Çakır, **Tanzimat Dönemi Osmanlı Maliyesi**, İstanbul: Küre Yayınları, 2001, p. 25-26.

In 1838, Ministry of Finance was set up. However, considering the fact that the Tanzimat developed within a certain period, we can say that the establishment of the Ministry of Finance and the declaration of the Tanzimat are included in the same series of reforms. The duty to implement the Tanzimat in terms of finance was given to the Ministry of Finance while authorization and responsibility was bestowed to the Minister of Finance³⁵⁹.

During the Tanzimat reform era treasuries of Mansure and Redif were united forming the Treasury of Finance. Since then financial affairs, especially those in institutional sense were conducted by this treasury and Ministry of Finance. Determinant effects of these institutions were predicated about the budgets of the Tanzimat reform era of the Ottomans³⁶⁰. “Muhassıllar Talimatı” was enacted in 1840 concerning taxes. This regulation was of great importance. It required the tax payers to be in direct contact with the state therefore wiping out old tax methods implemented for centuries³⁶¹.

³⁵⁹ Mehmet Zeki Pakalın, **Maliye Teşkilatı Tarihi (1442-1930)**, V.I, İstanbul: 1977, p. 25. Also see Yavuz Cezar, **Osmanlı Maliyesinde Bunalım ve Değişim Dönemi (XVIII.Yzyıldan Tanzimat’a Mali Tarih)**, İstanbul: Alan Yayıncılık, 1986, p. 288.

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³⁶¹ Akgündüz ve Öztürk, **ibid.**, p. 448.

The budget was called “muvazene” (the Balance) for a long time in the Ottoman Empire³⁶². The book containing the budget was called “Balance Book”. The budgetary regulation, “Hazine-I Celilenin Muvazene Defterinin Sureti Tanzimine Dair Nizamname”³⁶³ enacted on August 2, 1855, is the first serious budgetary preparation of the Ottoman Empire³⁶⁴.

However, it remains a controversial issue what the first modern budget of the Ottoman Empire was. There are various opinions concerning this issue³⁶⁵. In 1841-1842 a budgetary draft was prepared. But this was not a budget in contemporary sense, it is a table where predictions were made on overall receipts and expenses. Such developments in financial affairs led the inclusion of a provision concerning the budget in the Islahat Fermanı³⁶⁶.

³⁶²Bedri Gürsoy, **Tanzimat Döneminde Osmanlı Maliyesi, Bütçeler ve Hazine Hesapları**, Ankara, Türk Tarih Kurumu Yayını,1989, p. 8-129 vd.

³⁶³ Düstur 1. Tertip, V. I, p. 260-264.

³⁶⁴ Bedri Gürsoy, **Tanzimat Döneminde Osmanlı Maliyesi, Bütçeler ve Hazine Hesapları**, Ankara, Türk Tarih Kurumu Yayını,1989, p. 85.

³⁶⁵ Ziya Karamursal, **Osmanlı Mali Tarihi Hakkında Tetkikler**, Ankara:TTK Yayını,1989, p.122 vd. Also see A.D. Novıçev (Çev: Nabi Dinçer), **Osmanlı İmparatorluğu’nun Yarı-Sömürgeleşmesi**, Ankara: Onur Yayınları,1979, s .76 vd., Charles Morawitz, **Türkiye Maliyesi**, (Derleyen: Maliye Tetkik Kurulu). Ankara: Maliye Bakanlığı Tetkik Kurulu Yayını, 1979, p.25., Engin Deniz Akarlı, **1872-1916 Yılı Bütçeleri Işığında Osmanlı Maliyesinin Sıkıntıları**, Özel Sayı: Çavıt Orhan Tütengil’in Anısına Armağan, İstanbul: İ.Ü, İFM, 1982, p. 225-226., Güran, **ibid.**, p.7.

³⁶⁶ Enver Ziya Karal, **Osmanlı Tarihi**, V.VII, Ankara: TTK Yayını, 1988, p. 226-227. Also see Düstur, I. Tertip. V.I p.13.

Budgetary deficits were tried to be settled by means of external and internal borrowing.

Between 1854 and 1875, the Ottomans raised loans 16 times. Budgetary deficits are the leading causes of external borrowing. But external borrowings aimed at settling the deficits failed because the payment of the capital and the interest of these borrowings constituted a heavy burden on the budgets³⁶⁷.

Second important cause of external borrowing was foreign trade deficit. In the period between 1850 and 1859, export amounted to 9.8 million pounds Sterling while import amounted to 12.3 million pounds Sterling bringing about a 2.5 million pound Sterling foreign trade deficit. This situation made external borrowing an important source to meet import expenses³⁶⁸. A considerable amount of external borrowing was used for the current expenditures and refunding of former debts not on efficient fields.

The vicious circle of external borrowing made it impossible to create a healthy financial structure and pursue coherent financial policies for the Ottoman Empire.

³⁶⁷ A.D. Novıçev (Çev: Nabi Dinçer), **Osmanlı İmparatorluğu'nun Yarı-Sömürgeleşmesi**, Ankara: Onur Yayınları, 1979, p.82-84. Also see Refii Şükrü Suvla, **Tanzimat Döneminde İstikrazlar**, Tanzimat I, İstanbul: Maarif Matbaası, 1940, p.263-288.

³⁶⁸ Şevket Pamuk, **Kapitalist Dünya Ekonomisi ve Osmanlı Dış Ticaretinde Uzun Dönemli Dalgalanmalar, 1830-1913**, Türk İktisat Tarihi Üzerine araştırmalar II. ODTÜ Gelişim Dergisi Özel Sayı, Ankara:1979, p.198.

The Ottoman economy which was tried to be supervised initially by Islahat Fermanı in 1856, later in 1859 by the European countries was eventually brought under full audit with the “Duyun-i Umumiye Idaresi” (General Debts Administration), set up in 1882. Borrowing policy of the Tanzimat reform era is the main reason why this administration was established³⁶⁹.

44. Accounting Record Samples from the Period after the Tanzimat – Until the Republican Era

Abdullatif Suphi Pasha put forward the need for a restructuring in the economy in his draft. According to him, the first thing to do as a financial amendment was holding the records in a tidy manner and essentially using a book. He emphasizes that this is the only way to monitor the state accounts³⁷⁰.

However, the statist perception of the Ottomans and providing many opportunities for the private sector, led the accounting implementations develop not in this sector but inside the state. Accounting implementations developed initially within Defterdarlıklar, later within the newly established Ministry of Finance following the Tanzimat. In

³⁶⁹ Hayri Mutluçağ, **Duyûn-ı Umûmiye İdaresi ve Reji Soygunu**, Belgelerle Türk Tarih Dergisi, S.2, İstanbul,1967, p.33 vd. Also see Coşkun Çakır, **Tanzimat Dönemi Osmanlı Maliyesi**, İstanbul: Küre Yayınları, 2001, p. 20 vd.

³⁷⁰ Çakır, *ibid.*, p.168-169.

the meantime, while accounting implementations did not show a progress in the private sector except for the enterprises owned by foreigners, agricultural and industrial institutions under the Emperor struggled to develop accounting implementations. Accounting of these institutions was also conducted by the central body within the Ministry of Finance.

This kind of structure, led the accounting implementations of the Empire, develop within the Ministry of Finance also in the XIX. century. On the other hand, in western countries, such development was achieved largely by the private sector, therefore the owners of the accounting implementations were the ministries of industry and finance.

The developments starting with the Tanzimat in the Ottoman Empire were generally slow. Until 1860s, no development had been observed neither in accounting implementations nor accounting education. Until then, state accounting had been conducted through the traditional method (stairs method). Double entry recording method was introduced for the first time in the second half of the XIX. century and the Ottomans had to use this method without recognizing the simple accounting system.

Until 1860, curriculums of the Turkish schools had been deprived of accounting lessons and accounting

method books. Until then, accounting education had been conducted dependent on the relation between the master and his apprentice. It is observed that during the first half of the XIX. century, foreign schools included accounting education was included in their curriculums. That is why the first accounting method book written in Turkey is in Armenian and most of the authors of such books are of Armenian stock.

The young people who had been sent to France after the Tanzimat returned Turkey in the early second half of the XIX. century and began to be effective in the administration of the Empire. They also brought Turkey, the French accounting books and discipline of accounting therefore contributing in the development of the double entry recording method in Turkey, according to global standards. In fact, works compatible with this double entry recording methods were conducted even before this process. The most widely known of these works is a 70-page accounting discipline book about the double entry recording method translated by Suleyman Asaf in 1882 available in the Library of University of Istanbul. It is called “Muhtasar Usul-i Defteri” (Brief Book of Procedures).

The second half of the XIX. century is distinctive in terms of Turkish accounting history. This distinction is observed from the education, implementations and method

books on accounting. Prevalence of accounting education in terms of educational institutions and curriculums during the last 25 years of the century, is important for the adoption of double entry recording method.

On the other hand, the legal basis required for the development of accounting began to be formed. In 1850, the trade law “Kanunname-i Ticaret” was enacted and remained effective until its renewal in 1926. This law contributed in the rise of trade rules, institutionalization and merge of accounting record rules with the introduction of accounting books in the last part of the century.

These developments, made it possible to benefit from the double entry recording method in practice. It is known that double entry recording method was not used within public institutions, instead the “stairs method” continued to be used in accounting records and financial institutions of the state, the process of adoption of double entry recording method was considerably fairly slow. However the first implementers of this method were again public institutions.

It was in XX. century when the private sector began to benefit from double entry recording method. At the end of the first half of the XIX. century, between 1840 and 1850, struggles for industrialization yielded negatively. During the second half of the century, the private sector could not achieve great industrial institutions as a result of

everlasting wars and insufficient accumulation of capital. The owners of those established ones are non-Muslims. Existence of “Duyun-i Umumiye” (General Debts Administration) and pressures from foreign countries provided these enterprises with the opportunity to conduct the record orders with their own methods and languages. And this situation accounted for a negative factor in the adoption of double entry recording method³⁷¹.

440. Accounting Record Sample 1 from the Period after the Tanzimat – Until the Republican Era

In this section, accounting records of **Orhan Bey Foundation** which remained from the foundation period has been presented as a proof in order to show the continuity.

³⁷¹ Oktay Güvemli, **Türk Devletleri Muhasebe Tarihi, Volume III**, İstanbul: Süryay Yayıncılık, 2000, p.406-429.

[illegible]

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 $\begin{array}{r} 150 \\ 150 \\ \hline 300 \end{array}$
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Translation of Orhan Bey Foundation with Arabic letters:

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		لازمہ	لازمہ —	بھاریہ سوختہ مدرسہ

		لازمة		
			تراشه	...

			تذکرہ	
...	مقاطعة	حماليہ		جرہ ...

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English transcription of Orhan Bey Foundation:
From 1 March 1239 [] to

Yearly revenues and expenditures accounting of Sultan Orhan Gazi Mosque and Imaret foundations in Bursa from the beginning of March until the end of February: A copy was given in accordance to an edict issued by the request of Dârussaâde Ağası Abdullah. 2 Rebi'ülahir 1241.

Yearly Revenue
Akçe
519.252

The amount taken by trustee commissioner from mukataa revenues of the foundation belonging to Haremeyn Treasury
Yearly
Akçe
349.500

From the below mentioned revenues:

From the rent of Bıçakcılar bath in Kiracılar Yearly Akçe 5.400	From the rent of Eski bath in Kiracılar Yearly Akçe 3.600	From the rents of baths and coffee houses Yearly Akçe 1.440	From the shops and their rents Yearly Akçe 85.812
From the rent installments of Emir in Kiracılar Yearly Akçe 36.000	From the rent of mills Yearly Akçe 1.800	From the rents of houses, vineyards and gardens in Bursa Yearly Akçe 23.700	

Foundation land revenues in Köylüler:

With Bursa kile
Yearly
4.150 kile,
3.825 subtracted and expenses
325
200 Loss at the depot
125
Akçe
12.000

4- Subtraction from this
Akçe
792.823

For the salaries of foundation workers
From the beginning of March 1239 until the end of February of the
same year

Daily Akçe 725	Yearly Akçe 261.000
----------------------	---------------------------

5- For the expenditures below

Akçe
531.823

a- For the expenditures of İmaret
274.149

Rice, with İstanbul kile Yearly 140 keyl, fi 780 Akçe 109.200	Pure oil Yearly 178 kıyye, fi 225 Akçe 40.050	Run honey Yearly 210 kıyye, fi 240 Akçe 50.400	Black grape Yearly 425 kıyye, fi 33 Akçe 14.025	Red grape Yearly 50 kıyye, fi 33 Akçe 1.650
Dried plum Yearly 50 kıyye, fi 33 Akçe 1.650	Black plums Yearly 50 kıyye, fi 33 Akçe 1.650	Pear, for imaret Yearly 50 kıyye, fi 33 Akçe 1.650	Figs, for imaret Yearly 50 kıyye, fi 33 Akçe 1.650	Almond Yearly 4 kıyye, fi 36 Akçe 144
Peanut Yearly 125 kıyye, fi 36 Akçe 450	Saffron 150 deste, fi 18 Akçe 2.700	Garbanzo bean Yearly 160 kıyye, fi 48 Akçe 7680	Starch Yearly 50 kıyye, fi 33 Akçe 1.650	Vinegar Yearly 180 kıyye, fi 20 Akçe 3600

6- For the specific expenses below

Meat price for the muderris at Manastır medresah Daily 57 Yearly Akçe 20.520	Meat price for the muderris at İznik medresah Yearly Akçe 8.640	Meat price for foundation employees Yearly Akçe 21.240	Yellow wax for the mosque I Bursa 24 okka, price: 1080 Akçe 25.920 White wax 3 okka, price: 1200 Akçe 3.600 Total:29.520	Oil for the mosque in Bursa Yearly Akçe 1.480
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Oil for the mosque in İznik Yearly Akçe 1.000	For the repair of the minaret Yearly 3.000	Sponge and etc for the mosque in Bursa Yearly Akçe 720	Olive oil for the mosque and minaret 160 okka, price: 171 Akçe 27.360	Olive oil for the shrine 24 okka, price:171 Akçe 2104
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For the müderris in Manastır medresah Yearly Akçe 160	For the price of Of müderris in Manastır medresah Yearly Akçe 2.720	For the chandeliers of mosque and minaret Yearly Akçe 2.500	For the stationery of foundation Yearly Akçe 1.800	For the fumigant of the mosque and shrines Yearly Akçe 2.000
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Spring money for the medresah students Yearly Akçe 150	Price of sack necessary for İmaret A pair 2 Yearly Akçe 600	Price of sieve, riddle and shovel necessary for İmaret Yearly Akçe 600	Price of candles necessary for the minarets in Ramazan Yearly Akçe 360	Provisions for the sheik of İmaret Yearly Akçe 4.320
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For the provisions of Kâtip effendi Yearly Akçe 7.200	Mill price for the flour of İmaret Yearly Akçe 4.320	Grinded wheat for İmaret Yearly Akçe 720	Wood price for İmaret Yearly Akçe 1.800	Price paid to chandler for the candles of the mosque Yearly Akçe 660
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For aşure meal in Muharrem month Yearly Akçe ...	Hardwood for the water canal of the foundation Yearly Akçe 1.800	For tinning the copper plates of İmaret Yearly Akçe 1.200	For the tinsmith who tinned the plates Yearly Akçe 500	Subsistence from Bursa to İstanbul for following the affairs of the foundation Yearly Akçe 11.000
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For the carter who carried goods of İmaret Yearly Akçe 4.400	Tevliyet tezkeresi harc of the foundation Yearly Akçe 4.800	For the salary of the trustee Yearly Akçe 24.000	For the salary of foundation clerk Yearly 12.000	For the collector of the foundation Yearly Akçe 500
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Payment for the provisions of foundation employees Yearly 4.400	Preparation price paid to the foundation collector Yearly 500	Cereals and wheat price for the foundation and portorage Yearly Akçe 7.500	Dundarlı Mukatacası? Yearly Akçe 12.000	Signature fee paid to inspectors of Evkaf Yearly Akçe 1.800
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Fee paid to documentation office Yearly Akçe 5.000	Fee paid to Haremeyn Accounting Office for following the accounting of the foundation Yearly 12.000
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Debit to the trustee for extra expenditures was decided with an edict to be paid in installments

Akçe		
273.571		
Calculation in Gurus		
	para	
2279,5	31	
<u>2279,5</u>	<u>31</u>	a copy was given
00000	00	

Evkaf inspector

Abdülkadir

Seal

BOA., Kamil Kepeci Tasnifi, nr. 3348

441. Accounting Record Sample 2 from the Period after the Tanzimat – Until the Republican Era

The second sample from this period belongs to Şirket-i Hayriye or in other words Maritime Lines. But this sample was prepared in Ottoman with siyakat writing. For this reason, in this sample, its Ottoman Turkish form, transcription and English forms will be given.

Ottoman Turkish form of Şirket-i Hayriye Sample:

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BOA., Īrade MMS, nr. 251

English form of Şirket-i Hayriye Sample:

Documentation of Şirket-i Hayriye steamboats about their revenues and expenditures from their arrival in İstanbul and commencement of working until this date of year 1270 August month.

KURUŞ	MONEY	
6.000.000		For the price of the first shares sold to shareholders
1.178.707,5	10	Amount taken in respect to first management of Bilezikçiöğulları for 20 months
168.349,5	10	Revenue of 36 days between taking the bid from Bilezikçiöğulları and passing it to others
1.250.000		Revenue of seven and half months under the management of Mıgırdıç kalfa
558.312		Revenue of the term between 24 June 1854 and the end of August 1854
9.155.369	10	TOTAL
		EXPENDITURES
6.321.087,5		Amount paid to Baltacı Manolaki for the price of eight steamboats
449.653,5		The price of the steamboat bought later from French tradesman Tokas
1.039.248		Construction cost of wharves
4.806,5		Paint and tent etc. expenditures of eight steamboats paid to Captain Kalıçer
119.842		For the expenses of the captain and steamboats in London
59.547		Expenses covered by Feshane Sarrafi Ohannes for the fences of wharfs, lithography expenses of bonds and salaries of treasurer
7.994.184,5		TOTAL
7.600		Price paid to the port for the broken carriers
163.770		Price paid to French tradesmen renunciation of two steamboats
685.180,5	10	Money given to shareholders as profit in May 1853
75.316,5		Collector tax with a rate of %1.5
30.000		Price of ten shares given by tradesman Baltacı
29.356		Wharf repair price given to Mıgırdıç
8.985.407,5	10	TOTAL

		BALANCE	
9.155.369,5	10	Abovementioned revenues	
8.985.407,5	10	Abovementioned expenditures	
169.961,5			
107.420		Debit to be collected from shareholders	
		32.250	Debit to be collected from some shareholder
		13.250	Debit of dead Feshane director Ohannes
		22.920	Debit of collectors
		39.000	Number of Shares to be sold: 13
		107.420	TOTAL
62.541,5			
231.797		Present cash in the chest according to September calculations	
294.338,5		TOTAL	

Source: Boğaziçi'nde Asırlık Seyahat, Belgelerle Şirket-i Hayriye, p. , Prime Ministry State Archives General Directorate, İstanbul, 2007.

Income and expenditures of Şirket-i Hayriye steamboats start from the beginning of March 1271 [13 March 1855]. It is hoped to give out share profits for March 1272 [13 March 1856]. But to distribute profits, the status of the company must be found out by the expenditures and revenues. For this reason, according to ordinance from the beginning of March [13 March 1855] until the end of February of the same year, the revenues and expenditures, cash in the safe, cash on interest, the first installment of two steamboats and other installments, the remainder from the last year and collected debts are to be determined.

5 Receb 1272 [12 March 1856]

The amount of revenues and expenditures realized under the administration of Ali Hilmi Efendi from the beginning of March 1271 [13 March 1855] until the end of February in accordance with the books presented to the ministry.

Revenues with the rents		Expenditures with commissions		
Kuruş	Para	Kuruş	Para	
397.529,5		205.259	14	1271 March
456.470,5		223.447		1271 April
574.941		273.536		1271 May
717.604	10	307.439,5	10	1271 June
761.958,5	10	315.113,5		1271 July
791.154,5	10	338.490		1271 August
705.988,5		315.541,5		1271 September
551.159		292.420,5		1271 Teşrinievvel
458.602,5		257.542	9	1271 Teşrinisani
509.804	10	274.032,5	6	1271 Kânûni evvel
493.545	10	282.219,5	10	1271 Kânûnisani
469.063,5		460.745,5	15	1271 February
6.887.821,5	10	3.581.788,5	04	
3.581.788,5	4 Expenditures			
3.306.033	6			

The amount of revenues collected from the shareholders and others and the money left after commercial calculation at the end of March 1271 [13 March 1855]

Kuruş	Para			
91.389		The amount after the calculation in March 1271 [13 March 1855]		
64.250		The amount collected from shareholders' debits		
3.560		The amount collected from the collectors' debits		
3.000		The revenue gained from the sale of the wreckage from the closure of Balta port.		
2.955	10	The revenue gained from the sale of fences of some ports		
22.625,5		The amount taken from the military treasury for military transportations.		
61.836,5		The amount earned from interest		
		Interest(Kuruş)	Capital (Kuruş)	Number of days
		6.291,5	150.000	151
		10.347	250.000	149
		12.333	300.000	148
		12.250	300.000	147
		41.221,5	1.000.000	
		20.615	600.000	124
		61.836,5	1.600.000	
249.616	10			
2.400		The monthly 200 kuruş wage given in accordance to ordinance as stationery from the beginning of March 1271 [13 March 1855] until the end of February[12 March 1856]		
247.216	10			

Total_____

Kuruş Para
3.553.249 16
507.31 10
6

the first installment of the two ordered steamboats

Kuruş Para ... The price of each
Actual price
2.018.125 13.750 147,5
The amount given as first installment

507.031 10 3.438 147,5
From now on
1.511.093 .30
will be given

Paize verilen
Kuruş
1.000.000 Mısır sarrafı Kevork Bey'e verilen
600.000 Bağcıvan oğlu Hoca Mırdıç'a
verilen

Mağazada müdür tarafından kömür
ve sair ihtiyaçlar için elde tutulan
Kuruş
219.842,5

Ticaret veznesinde
mevcûd olan
Kuruş Para
1.226.574 6

Under the control of Ali Hilmi Efendi from the the beginning of the past 1271 until the end of February, after dropping expenses, the revenue from the rental to the Frenchman is 3.306.033 kuruş 6 para. After calculating the debts of the shareholders and collectors and accruements born from some revenues and interest until March 1272 and after the subtraction of necessary expenditures, the amount found was 247.216 kuruş 10 para. After emerging with the revenues of the mentioned year and subtracting the amount given to Edvar in account of the first installment for two steamboats 507.031 kuruş 10 para, it is seen that the revenue of the company is totally 3.046.218 kuruş 6 para.

As shown above, 1.600.000 kuruş is lent at interest, 1.226.574,5 kuruş 6 para is kept at trade treasury and 219.643,5 kuruş is kept for the expenditures of coal and etc. at company safe. In this respect, the amount to be given as profit to the shareholder from the beginning of March 1272 is presented to the respectful comments of your Ministry.

17 Recep 1272

Above given sample shows a long record of maritime lines. As it can be understood, a short section is given here. For raising awareness long (.....) blanks were given. Accounting record of this sample in modern day form is not given because of its length.

**442. Accounting Record Sample 3 from the Period
after the Tanzimat – Until the Republican Era**

The last sample from this period covers the accounting of a farm from the Emirdağ district of Afyonkarahisar province. This records were kept with siyakat.

Siyakat form of Emirdağ Farm Sample:

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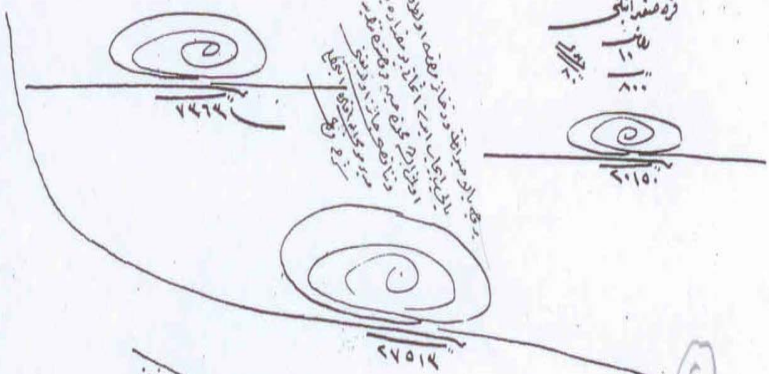
بالا دره بالمازده کوسه لریک و دریم هفتک زنده س: رفقه محمداغ اولور حصاره مدرموک ایمن و صاره سانه سله اوفاد لریک مدرموک ایمن
 اونه بدی بک لوزر خوش اهنی کوزن ازش بالا دره مدرموکات و زهار زده زنده کوسه لریک هفتک زنده مدرموک ایمن اولور بک لایم اولور و دریم
 ازاده بئر دورداسه مدرموکات و زهار زنده کوسه لریک هفتک زنده مدرموک ایمن اولور بک لایم اولور و دریم مدرموکات و زهار زنده کوسه لریک هفتک زنده مدرموک ایمن اولور بک لایم اولور و دریم
 زنده لریک ایمن مدرموکات و زهار زنده کوسه لریک هفتک زنده مدرموک ایمن اولور بک لایم اولور و دریم مدرموکات و زهار زنده کوسه لریک هفتک زنده مدرموک ایمن اولور بک لایم اولور و دریم

2

6

زوقف فقه هفتک ایمن مدرموکات و زهار زنده کوسه لریک هفتک زنده مدرموک ایمن اولور بک لایم اولور و دریم مدرموکات و زهار زنده کوسه لریک هفتک زنده مدرموک ایمن اولور بک لایم اولور و دریم
 زوقف فقه هفتک ایمن مدرموکات و زهار زنده کوسه لریک هفتک زنده مدرموک ایمن اولور بک لایم اولور و دریم مدرموکات و زهار زنده کوسه لریک هفتک زنده مدرموک ایمن اولور بک لایم اولور و دریم

مدرموکات	مدرموکات	مدرموکات	مدرموکات	مدرموکات	مدرموکات
۵۰۰	۱۵۷	۴۵۰	۱۵۷	۴۵۰	۱۵۷
۹۰۰۰	۸۶۴	۴۵۰	۸۶۴	۴۵۰	۸۶۴



C

بالا دره بالمازده کوسه لریک و دریم هفتک زنده س: رفقه محمداغ اولور حصاره مدرموک ایمن و صاره سانه سله اوفاد لریک مدرموک ایمن
 اونه بدی بک لوزر خوش اهنی کوزن ازش بالا دره مدرموکات و زهار زده زنده کوسه لریک هفتک زنده مدرموک ایمن اولور بک لایم اولور و دریم
 ازاده بئر دورداسه مدرموکات و زهار زنده کوسه لریک هفتک زنده مدرموک ایمن اولور بک لایم اولور و دریم مدرموکات و زهار زنده کوسه لریک هفتک زنده مدرموک ایمن اولور بک لایم اولور و دریم
 زنده لریک ایمن مدرموکات و زهار زنده کوسه لریک هفتک زنده مدرموک ایمن اولور بک لایم اولور و دریم مدرموکات و زهار زنده کوسه لریک هفتک زنده مدرموک ایمن اولور بک لایم اولور و دریم

13

Translation of Emirdağ Farm with Arabic letters:

1

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2

[illegible]

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English form of Emirdağ Farm Sample:

1- Summary of Çifteler farm of Barçın [=Emirdağ] district of Karahisâr-ı Sâhip [Afyon] province from 6 November 1246 to 6 November 1247 about the agricultural produces, cattles, loss of cattles and expenditures made between these dates. It is kept by Hacı Mehmet Aga who was assigned as a deputy by Colonel Mirza Sait Bey of Hassa soldiers.

2- The number of present cattle and losses in the mentioned farms:

a- Horses		b- Newly born colts
<u>Head</u>		<u>Head</u>
466	Big mare	257
22	Stallion , Piece :26,	
	4 Piece sent to İstanbul before	
70	Two and half years old male colt	
12	Castrated	
12	One year old male colt	
8	One year old female colt	
<u>186</u>	Gentle breed	
776		
<u>62</u>	Losses	
714		

c- Sent to İstanbul for cavaliers	d- Escapees
<u>Head</u>	<u>Head</u>
50 Two and half years old male colts	8 Big mare

e- Deaths	f- Stallions sent from the stables of the palace in İstanbul
	<u>Head</u>
Head	21
23 Big mare	<u>3</u>
2 One year old female colt	18
6 One and half year old male colt	
1 Stallion	
<u>22</u> Gentle Breed	
54	

g- Present stock

Head

435	Big mare
19	Stallion
2	Castrations
20	Two and half years old male colt, now three years old
6	One and half year old male colt Now two years old
6	One year old female colt, now two years old
12	Castration
164	Gentle breed, now two years old
664	

3- Cattle

a-Head

116	Domestic cattle
26	Cattle heifer up to two years
46	Two years old Male calves
25	One year old Male calves
33	One year old heifers
4	Cattle bull
12	Cattle oxen
32	Male calves
19	Female calves
313	
11	Losses
302	

b- Newly born calves

Head
122

c- Deaths

Head

1	One year old heifer
1	One year old male calf
1	One year old heifer
4	Male calves
4	Female calves
11	

d- Prepared for sale as explained below

<u>Head</u>	
10	Domestic cattle
24	Two years old heifer
46	Two years old cattle
80	

e- Remainder

Head

106	Domestic cattle
1	Two years old Domestic cattle heifer, now three years old
24	One year old Domestic cattle calf, now Two years old
32	One year old Domestic cattle heifer, included
4	Domestic cattle bull
12	Domestic cattle ox
28	Male calves
15	Female calves
222	

4-Water buffaloes _____

a-Head

49	Water buffalo
11	Two years old water buffalo heifer
7	One year old water buffalo heifer
17	Two years old water buffalo calf
2	Water buffalo bull
10	Work water buffalo
21	Male young Buffalo
<u>15</u>	Female young Buffalo
132	
<u>5</u>	Losses
127	

b- Newly born buffalo calves

<u>Head</u>
25

c- Deaths

Head

1	One year old water buffalo heifer
1	Two years old water buffalo heifer
1	Male young Buffalo
<u>2</u>	Female young Buffalo
5	

d- Prepared for sale as explained below

Head

12	Two years old buffalo calf
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e- Number of remainder

Head

49	Water buffalo
11	Two years old water buffalo heifer, now three years old
6	One year old water buffalo heifer, now Two years old
4	Two years old water buffalo calf, now three years old
2	Water buffalo bull
10	Work water buffalo
20	Male young Buffalo
<u>13</u>	Female young Buffalo
115	

5- Inventory of the mentioned farm

Milk bucket	Old bucket	Handled bowl	Big milk boiler
Piece	Piece	Piece	Piece
2	2	1	3
Small milk boiler	Weigher	Cart	Plowshare
Piece	Piece	Piece	Piece
2	1	5	6
		<u>1</u>	
		6	Bought this time

Strap Piece 4	Thresh Sledge Piece 3 <u>9</u> bought This time 12	Axe Piece 4 <u>2</u> this time 6	Scythe Piece 4 <u>2</u> time 6	Auger Piece 1
File Piece 1	Saw Piece 1	Rasp Piece 1	Hand Adze Piece 1	Foot adze Piece 1
Mattock Piece 1	Pickaxe Piece 1			

6- Amount of the seeds and the cereal collected by tax collector Suleyman Aga of Karahisar in return for two horses

a- Wheat Karahisar kıyye 310	bought by Karahisar tax collector	b- Barley Karahisar kıyye 190	bought by Karahisar tax collector
87	Horse price	70	Horse price
<u>23</u>	Inventory seeds	<u>80</u>	Inventory seeds
420		340	
<u>270</u>	bought for sustenance	260	bought for the
	sustenance of animals		
150			Spent
<u>150</u>	Planted	80	
000		<u>80</u>	Planted
		00	
c- Vetch bought by Karahisar tax collector Karahisar kıyye 10			
<u>10</u>	Spent for sustenance		
00			

7- The amount of cereals grown from the above mentioned seeds

As mentioned below, saved for trade
trade

As mentioned below, saved for

a-Wheat
Karahisar kıyye

b-Barley
Karahisar kıyye

629 Grown from the seeds
281 Collected from aşar
910

425 Grown from the seeds
132 Collected from aşar
557

310 Saved for sustenance 320 Saved for sustenance
600 237

150 Saved for seeding 80 Saved for seeding
450 157

With İstanbul kıyye One Karahisar kıyye
3 İstanbul kıyyeFi minhü
1.350 471

c-Oat **d**- vetch **e**-Lentil
Karahisar kıyye Karahisar kıyye Karahisar kıyye
60 17 7
60 For sustenance or 17 For sustenance or 7 For sustenance or
00 as seed 00 as seed 00 as seed

8- Pure fat or cheese acquired from abovementioned animals

It was annotated for sale as explained below

a-Pure fat **b**-Cheese
Kıyye Kıyye
743 291
243 The amount necessary for sustenance 291 The amount necessary for
500 000 sustenance

[s.3]

9- Revenues of the farm from meadows and etc. born from the previous year

Gurûs
560 Meadow revenue
3.400 Revenue collected from Çifteler village
367 Sheep counting revenue
4.327

From this _____

10- The amount of expenses done by the mentioned administrator and the amount to be given to Evkaf Treasury

a- The expenses met by the mentioned manager

b- Salary of the mentioned from November 1246 to November 1247
For one year

<u>Gurus</u>		<u>Kıyye</u>	Monthly <u>Gurûs</u>
62	Rice	50	500
132	Asel	44	12
155	Pekmez	155	Monthly <u>Gurûs</u>
99	Salt	730	6.000
75	Onion	300	<u>2.000</u> previously given from Evkaf
15	Garlic	30	Treasury
140	Sack, 14 piece		4.000
40	Axe, 2 piece		
173	Tar	173	
	Bought for horses		
120	saddles		
40	control of castrations		
50	Carriage, 1 piece		
516,5	Harvest set		
90	Oat		
553	Expenditures of castrations came from İstanbul		
40	Rope for water buffalo		
735	Expenses for the stallions arrived in royal mews		
117,5	Tresh sledge, 9 Piece		
20	Sythe, 2 Piece		
<u>391</u>	Several expenses		
3.634			

c-TOTAL

Gurûş
7.634

d- The amount which must be paid by the farm to the Evkaf Treasury in accordance to a decree of the previous year

Gurûs
9.750

e- Four months salary of the mentioned manager and the money given by Evkaf Treasury for cleaning and ordered to be paid when its due came

Gurûs
2.000 Four months salary of
The mentioned director
2.330 Janitor wage
4.330

f-TOTAL

Gurûş
14.080

g-GRAND TOTAL

Gurûş

21.714

10- TRIAL BALANCE

Gurûş

21.714

Expenditures as shown above

4.327

Revenues as shown above

17.387

Remaining expenses and etc.

a- As shown above the remaining salary of the mentioned manager and other expenses

b- As shown above, the revenue amount of the farm according to the edict of the last year and previously given salaries from Evkaf Treasury and janitor wages from the Mukataat treasury to the mentioned treasury

Gurûş

7.634

4.327

3.307

As shown above,

The revenue of the farm

Gurûş

14.080*

* Payment of the mentioned amount to the Foundation treasury will be by the sale of the cattle and agricultural produces.

11- As shown above with an offset, it is understood that the farm has approximately seventeen thousand gurus deficit from the salary of the mentioned manager, the yield of the year and expenses of the farm. But from the above shown animals and produces, the quantities shown below are found to be unnecessary for the farm and it is enunciated by the responsible manager that if the sale of these articles is ordered, the farm will have a positive balance. According to his statement, with the order of sale the animals, cereals and their current price is

a- The animals to be sold, their breeds, amounts and approximate current prices

Two years old cattle calf, now three years old

Head

46

Two years old cattle heifer, now three years old

Head

24

Two years old buffalo calf, now three years old

Head

12

Pair Each Pair
23 Fî Gurûş

450

Gurûş

10.350

Pair Each Pair
12 Fî Gurûş

400

Gurûş

4.800

Pair Each Pair
6 Fî Gurûş

700

Gurûş

4.200

Domestic cattle
Head Each
10 Fî Gurus
80
Gurus
800

TOTAL _____
20.150

b- The amount and type of cereals and approximate current prices

Wheat	Şa'ır	Pure oil
Karahisar keyli	Karahisar keyli	Okka
450	157	500
Each keyl	Each keyl	Each okka
Fî gurüş	Fî gurüş	Fî gurüş
10	5,5	4
<u>Gurüş</u>	<u>Gurüş</u>	<u>Gurüş</u>
4.500	863,5	2.000

TOTAL _____
7.363

The manager also explained that there may be small changes during the sales of these animals and cereals.

GRAND TOTAL _____
27.513*

13-BALANCE _____

Gurüş	
27.513	Approximate price of above given animals and cereals
<u>17.387</u>	Remaining salaries and other expenses
10.126	Surplus

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CHAPTER III

GENERAL EVALUATION

INTRODUCTION

The Stairs (Merdiban) Method, which is a bookkeeping method, was born in the Middle East and after centuries of use was eventually phased out in the Middle East and replaced with double-entry bookkeeping adopted from the west. The first traces of this method are found in the accounting records of the Abbasid State early in the VIII. century. The last examples of the application of the method are in the Ottoman Empire near the end of the XIX. century. Accordingly the aforementioned method has had a lifespan of 1100 years.

The method was invented and developed as part of state accounting. The method is also known to be used in the economic enterprises of the state. There are three states where the method originated and developed in. These are the Abbasid Empire (750-1528), the Ilkhans (Il-khans) State (1251-1353) and the Ottoman Empire (1299-1922). The birth and adolescence of the Stairs Method was in the Abbasid state; its development occurred during the Ilkhanian era, while its maturity was brought about during the Ottoman reign. Throughout its eleven centuries of existence the method was in a constant state of development and renewal to better suit the prevailing

conditions of the time. This is reflected in the fact that when early and later examples of the method are compared, marked differences are observed while the principle of the method remains the same.

The three states mentioned above were founded by different nations. The Abbasid Empire was an Arab state, The Ilkhans were a Mongol dynasty and the Ottoman Empire was a Turkish state. The Abbasid Empire was a Muslim State. The Ilkhans State, while not a Muslim state, was predominantly administered by statesmen who were Muslims of Turkish and Persian cultural stock. The Ottoman Empire had a state structure where Turkish and Islamic cultures prevailed. The founding of these three states was consecutive.

This study is concerned with examining the birth and development of the Stairs Method through examples.

According to present information there are three states in the Middle East that have used the Stairs Method as a method of state accounting. These are the Abbasid Empire (750-1258), the Ilkhans State (1251-1353) and the Ottoman Empire (1299-1922). The populations of these states are of different nationalities. The Abbasids were Arabs, the people who established the Ilkhans State were Mongols while the populace was Persian, and the Ottoman Empire was established by Turks. The political and economic

relationships between these three states resulted in the handover of accounting methods from one to the other. The Mongols who established the Ilkhans destroyed the Abbasids Empire in 1258 but inherited many different cultural elements. In the establishment of the Ilkhans State, Arabs and Turks, who had arrived in Anatolia from Central Asia and had a more advanced civilization than the Mongols, served as high level public servants. It is possible that Arab statesmen who took part in establishing the new state brought a fiscal structure and accounting system developed through previous experience to Iran along with their methods and structure of public administration. This accounting system is the Stairs Method. During the Ilkhans State era the method was developed and several books were authored that aimed to teach and present the method and the method was given its name, **Merdiban (Merdiven-Stairs) Method**³⁷².

The Ottoman state was established in northwestern Anatolia and constantly expanded westwards - to such an extent that it had expanded into the Balkans, during the XIV. century, within a century of its establishment. To secure its eastern borders it paid tributes to the Ilkhans State for about 50-60 years after its founding; it was during

³⁷² For the accounting technique called Merdiban see W. Hinz, **Resâle-i Falakiyyä**, Wiesbaden, 1952, p. 35-57.

these fiscal relations that the Stairs Method was learned and adopted by the Ottoman State. It is also possible that Ilkhanian officials of Turkish stock who were employed in the Ilkhans State's accounting, who later moved to Anatolia, contributed to the transmission of this accounting method. This method of accounting is known to have been used for centuries in not only the state administration of the Ottoman Empire but also in state-owned enterprises and endowments. The method was developed over the centuries and adapted to new requirements and was sufficient for all accounting needs of the state. Similar to current accounting methods, not necessarily being called double-entry bookkeeping, the name of the Merdiban (Stairs) Method was not used in the Ottoman Empire and it was simply referred to as the accounting method. This method was employed in the Ottoman Empire until 1879 and was abandoned as dictated in a Royal Edict issued that year and was replaced with double-entry bookkeeping.

As illustrated by these explanations, the Stairs Method was born during Abbasid reign, developed under the Ilkhans and reached maturity during the Ottoman era, falling out of use near the end of the XIX. century and taking its place in history. The first examples of the method during the Abbasid period belong to end of the VIII. century, more precisely Harun al-Rasheed's reign (766-809). The last examples of the method belong to the final part of the XIX.

century in the Ottoman Empire which means that the method had a life span of approximately 1100 years. This is the provable lifespan of the method.

It is a known fact that other states were established in and around the periphery of the Middle East at the end of the VIII. century³⁷³. Most of these states were in close contact with each other and other states in the region. For example the Ghaznavid Empire and the Samanid State had close fiscal and other relations with the Abbasid Empire. Also the Golden Horde and the Anatolian Seljuk states were also known to have close relations with the Mongols who established the Ilkhans state. These fiscal, political and cultural relations are mentioned in history books. Most interesting among these relations is the similarity between the structure and organization of bodies charged with the fiscal affairs of the state. Also the similarities between the types of taxes levied and state expenditures of these states are interesting. Consequently the possibility of the Stairs Method being employed in these other states of the mentioned centuries is ever present. Unfortunately examples of accounting records belonging to states other than the Abbasid Empire, Ilkhans state and the Ottoman

³⁷³ Among these are the following Turkic states and dynasties: Karahan State (840-1211) established in the Eastern Turkistan (present day northwestern China, the Ghaznavid Empire (963-1187) established in present day Afghanistan and Northern India, the Samanid state (875-1005) which reigned in Horosan, Seljuk state (1040-1308) in Anatolia and the Altinordu (Golden Horde) state (1241-1502) of Crimea.

Empire have not been preserved and are not available for scrutiny.

Among these states which reigned in the same geography over the same period of time, the Anatolian Seljuk state (1040-1308) has a special place. This state had developed relations with both the Abbasids and the Ilkhans. The relations with the Abbasids rose out of Islamic culture while the relations with the Mongols were developed along political and fiscal lines. Therefore this state is also known to have employed the Stairs Method of accounting. Unfortunately records of Seljuk state accounting are not available today.

As can be garnered from these explanations, it is possible that the Stairs Method of accounting was employed by many states in the Middle East, but only the Abbasids, Ilkhans and Ottoman usage is illustratable through documents. As a result, the invention and the development of the method are only researchable by examining these three states, so we placed these three states in our study.

1. COMMON FEATURES OF THE STATES WHICH USED STAIRS (MERDIBAN) METHOD

Abbasid Empire (750-1258), Ilkhans State (1251-1353) and the Ottoman Empire (1299-1922) are states which reigned over approximately the same geography.

In all three of these states **Islamic culture** was dominant. The founders of the Ilkhans State were non-Muslim Mongols but the officials charged with public administration were Arab, Persian and Turkish Muslims. Therefore it can be said that the administration of all three states was performed by people with common religious cultures. In these states the Islamic religion was effective in fiscal and political administration. Fiscal institutions of the states were similar, taxation was based on religious rules and the same factors were effective in expenditures too.

The second factor influential in these three states is **intercultural relations**. In fiscal administration the Arabic and Persian cultures were predominant. The Arab-Muslim statesmen of the Abbasid Empire were influential in the fiscal administration of the state and felt a need for an accounting system; therefore they laid the foundations of the Stairs Method. This culture, along with the neighboring Persian culture, was influential in the Ilkhans administration. Since the Mongol Ilkhans State was founded in the geography of the Persian culture the Persian culture was influential in the administration, especially in the fiscal affairs of the state. The Arab culture was also influential through the Ilkhans State's employment of public officials raised under the Abbasid culture. Therefore the statesmen of these two cultures shared the same accounting method and contributed to its development. As

for the Ottomans it can be said that its fiscal administration was more influenced by Arab and Persian cultures than political administration of the state. The Arab influence was mainly in the area of taxation through Islamic traditions and the application of Sharia. The Persian influence was illustrated in the literature and other areas of art along with the fact that fiscal administration tradition developed out of what was learned from them during the initial years of the state when tribute was paid to the Ilkhans.

The third factor is ***political and military actions***. The Mongol factor comes to prominence in military and political activities of all three states. The Mongols terminated the Abbasids Empire in 1258. The Mongol Khan Hulagu initially established his reign in Persia and in 1258 conquered the Abbasids capital Baghdad, effectively ending that state. But he also employed the wise men who were employed in the Abbasid court and took them back to the Ilkhans State with himself and employed them in the fiscal administration of the state. These statesmen continued to use the fiscal methods they had learned and developed in the Arabian Peninsula. Also Abbasid governors in Persia, during the Abbasid rule over Persia, employed the accounting system of their own state (Abbasid Empire). This Abbasid legacy of accounting in Persia certainly served as the infrastructure upon which the Ilkhans further developed the Stairs Method. The situation in the Ottoman

State was somewhat different. There is Mongol influence in their adoption of this method, but the Ottomans did not fight the Mongols. The final periods of Mongol sovereignty corresponds to the first years of Ottoman sovereignty. The Mongols were in the East whereas the Ottoman expansion was westwards towards the Balkans. The Ottomans wanted to secure their eastern border against threats in their westward expansion and towards this end paid tribute to the Mongols (Ilkhans State). They also learned fiscal administration and accounting methods that became necessary as a result of this legacy from the Ilkhans. State accounting records of the Ilkhans state given below clearly illustrate this relationship (Sample-1).

(22)

المدرسة

والمدرسة هي التي تسمى المدرسة

اعلى بها من ان تسمى بالمدرسة

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المدرسة

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Revenues from Iraq 17

Arabic, prepared onto order based on agreement with Hodja Alaaddin Baghdadi

2.500.000 Dinar as tuman (a Persian monetary unit) 250 tuman

Revenues came from places as follows

Baghdad, Bakuba, Bederay, Numaniye, Bakuseya,

Kufe, Vasit, Basra, Huveyze, Araba-ı Mehacir

Şehi _____ t

from Ali's country: _____

Negef

Şehi _____ t

from Hassan's country: _____

Karbala

Romeiana 18

Greek (who holds Ottoman citizenship), prepared onto order based on agreement with Hodja Nedjmeddin

3.000.000 Dinar as tuman 300 tuman

Revenues came from places as follows.

Provinces in middle 19

Amid, Meycingerd, Kigi, Sipir, Menderes, Dirican, Trabzon,
Erzurum, Erzincan, Kemah, Harput, Malatya, Çemişkezek,
Divriği, Bayburt, Sivas, Niksar, Kayseri, Develi, Tokat,
Amasya, Merzifon, Osmancık, Ankara, Çankırı, Aksaray,
Konya, Akşehir, Seferihisar, Karahisar, Karacadağ, Maden,
Gümüşpazar

Provinces in borderiana

Karaman, Hamidoğulları, Denizli, Umurbey, Germiyan,
Orhan, Gerede, Bolu, Kastamonu, Sinop, Eğridir

Deduct from revenues deducted 21

Spends for state's requirements deducted from original and extra revenues

26.041.000 Dinar as tuman 2.604 Tuman
These amounts spent. 1.000 Dinar

Deduct from revenues Deduct 22

Spends made by cabinet onto Sultan's order

Gümüş Dinar

8.200.000 Dinar as tuman 820 Tuman

Deduct from extra revenues deduct

17.841.000 Dinar as tuman 1.784 Tuman
1.000 Dinar

Note: The numbers from 17 to 22 were placed on the articles by us to make the explanations below.

Explanations

1) It is understood that there were 4 teaching books written for accounting in the Ilkhanian State between 1309-1363. The last one is Risale-i Felekiyye Kitab-us. The name of this book means ‘this is presented as a gift to Felek’ who was a statesman. Kitab-us Siyakat’s meaning is book of Siyakat. Siyakat is the name given to the special letters and numbers used in Stairs method³⁷⁴. Its writer’s name is Abdullah Mezenderani. This book was written in the Persian language. This book is 227 pages and its dimensions are 12 x 17 cm. The book is in Tehran State Library of Iran and Ayasofya (Hagia Sophia) Library of Turkey today.

2) The book consists of eight chapters. In the first three chapters siyakat writing, numbers and their rules are explained. The importance of the State accounting in Stairs method are explained in the fourth, fifth and sixth chapters. In the eighth chapter, the account books of state are introduced. In this chapter, seven types of account books are introduced.

These are; Ruznamçe (Daily Account book), Evarece (Major Account book), Tevcihat (Account book to observe

³⁷⁴ Oktay Güvemli, **Muhasebe Tarihi – Osmanlı imparatorluğu Öncesi**, 2.Press, İstanbul: Volume 1, 2000.

the expenditures), Tahvilat (The account book of individuals), Müfredat (The account book of incomes and expenditures of provinces), Defter-i Camiü'l Hesap (account book of incomes and expenditures of the state), Defter-i Kanun (The account book of tax law). Above given example is taken from Camiü'l Hesap.

3) The book was written by Abdullah Mezanderani in 1363. However, it appears from explanations in the book that data in records came from 1349 to 1350 A.D. The above mentioned example from Cami-ul Hesap both shows the usage of Stairs method in Ilkhans and is a good proof of the taxes paid by Ottomans to the Ilkhans.

4) Tax collection locations and the taxes taken by the Ilkhans were given in the first twenty items. Items from 17 to 20 are about Anatolian and Iraqi regions. Item number 17 shows the taxes from the Iraqi region and gives the names of the cities in this region.

Items 18, 19 and 20 gives the cities, some of which were under the reign of Anatolian States and the others under Ottoman Empire. Cities given in item 19 were under the rule of Anatolian States and generally located in Central Anatolia. For this reason "provinces in the middle" expression is written to the beginning of the item.

Item number 20 is named as provinces in the borderland and were generally located in the west of Anatolia.

Some of these cities were under the reign of Ottoman Empire. The core of Ottoman Empire was the Kayi tribe which was located in the western frontiers of Anatolian States.

5) Items 21 and 22 show the expenditures of the state according to the stairs method. Item 21 shows that the expenditures of the state for that year was 26.041.000 Dinar. According to the equation of 10.000 Dinar makes one tumen, the expenditures were shown in tumen. Numbers in the book were given in written form. In state accounting tradition, especially in Middle East states, it was usual to show numbers in writing. This practice was a precaution against any possibility of playing with numbers. Some of these expenditures were met from the real incomes, some from income bracket (17.841.000 Dinar). One unchangeable feature of the Stairs method was writing the grand total at first, and arranging the sub amounts, which made up the grand total, one under the other.

Fourth factor is a more specific one. This factor was effective in the development of the same accounting method. This factor is the same *writing and **numbering culture*** of these three states. Abbasids used Arabic letters

and numbers naturally. This is a writing form is written from right to left. The Ilkhans used the Persian alphabet, which like the Arabic alphabet was written right to left. In the Ottoman Empire the Arabic alphabet was used in writing. Therefore the Ottomans also wrote from right to left. Just as double-entry bookkeeping was developed to be compatible with writing from left to right - features of the Latin alphabet, so the Stairs Method was developed to be compatible with writing from right to left - features of the Arabic and Persian alphabets. The fact that the last letter in a sentence written in the Arabic alphabet can be elongated was used to separate entries in the daily ledger.

Fifth factor, ***shared culture of state structure and administration***. As illustrated in this research, the state administration style and culture of the Abbasids, Ilkhans and Ottomans have many similar features. With the Abbasids culture of fiscal and administrative organization, the Stairs Method's central and provincial organization was developed.

Sixth factor, ***economic environment and commercial culture***. The Abbasids production cultures have influenced public revenues and the accounting method that is suitable for these revenues. Products based on agricultural and cottage economy shaped these revenues

and the commercial culture and the use of money formed the basis of cash taxes.

These explanations show that writing characteristics in these three states were similar and this similarity was helpful in the usage of this method by these states.

Having put forth the common factors between these three states, it is now possible to examine the first examples of the Stairs Method from the Abbasid Empire.

2. FIRST APPLICATIONS OF THE STAIRS (MERDIBAN) METHOD IN THE ABBASID EMPIRE (750-1258)

20. Political Developments and the Political Structure

The first known examples of the application of the method can be traced to the Abbasid Empire. Therefore it will be appropriate to first examine the features that influenced state accounting. Since these features were influential in the Ilkhans and Ottoman states this is especially important, and since political structure was perhaps the most influential of these factors it will be examined first.

The history of Islamic states in the Middle East starts with the Prophet Muhammad. The Prophet spread Islam between 622-632 (1-10 Muslim calendar) and after his death in 632 the era of the 4 Caliphs (632-661 or 11-40

Muslim calendar) began. Abu-Bakr, Omar, Othman and Ali are the 4 Caliphs. After Ali's death in 661 the Umayyad dynasty (661-750, or 41-132 Muslim calendar) began. During the Umayyad dynasty the territory of the Middle Eastern Islamic State grew considerably. Following the Umayyads, the reign of Abbasids began.

Abbasids governed over the Islamic State for over five centuries after the Umayyad dynasty. Their reign lasted between 750-1258 (132-656 Muslim calendar). After the Abbasids, Caliphate remained in Arabia but many independent states flourished in the areas once governed by the Abbasids. The political structure began shaping during the reign of the 4 Caliphs and Umayyad dynasty.

Because the Abbasid dynasty reigned for five hundred years, this was a time of stability for the Islamic State. Information about social, economic and cultural conditions of this period is more stable and reliable. Therefore examining accounting practices of this period will be more appropriate.

The political structure influencing fiscal administration and accounting infrastructure in the Abbasid State can be listed as follows.

Caliphate (Head of State): The heads of state after the Prophet were called Caliphs. The Caliph was both the Head of State and the religious leader of the Islamic State. This

was always so during the time of the 4 Caliphs, the Umayyad dynasty and the Abbasid dynasty. Following the end of the Abbasid dynasty the Caliphate remained but political sovereignty was distributed among many states established in the region. The Caliphate was acquired by the Ottoman Emperor the Grim Sultan Yavuz in 1517 and remained in the hands of the Ottoman dynasty until it was abolished by Ataturk in 1922. The Caliphate was one of the most important factors of religious influence in public administration in the history of Islam.

Vizierate (Ministry): It is a known fact that Arabs were influenced by Persians and Byzantines throughout history. Once the sovereign territory of a state reaches a certain size it is inevitable that the head of state needs aides organized in a hierarchy to rule over the territory. In the Middle Eastern Islamic States, development and influence of vizierate corresponds to the Abbasid dynasty. While a vizier uses authority on behalf of a ruler he must also be responsible to the same ruler. This also requires that affairs of state have to be handled with professionalism. Also accountability requires that certain care has to be taken in recording revenues and expenditures of the state.

Kitabet (Need for Records): As the territory of the state grew and grew, and the workload of viziers increased they started needing aides for certain duties. Katibu'r resail,

Katibu'l Harac, Katibu'l cünd are some of the titles given to these aides. Katibu'r resail were the officials who were charged with writing the edicts of the Caliph and having them sent to necessary places throughout the state. Katibu'l harac were the officials who were charged with the fiscal affairs of the state and was head of the organization for collection of taxes and performance of expenditures. This official was also responsible for the records of the state's accounts. The reason why accountants were called katip (lit. writer or ledger keeper) instead of muhasip (account keeper) throughout centuries lies in the fact that the word katip was used in this sense. It is observed that a Divan was established for each kitabet. The Abbasid Divan is also discussed below.

21. Administrative Structure in Abbasids

Vilayet (Governorate): The capital of the Abbasid State was Baghdad. When the territory under Abbasid sovereignty reached a vast scale encompassing parts of Africa and Asia, the administrative structure was organized along vilayets. Each vilayet was ruled over by a vali (governor). This structure and title (vali) is still in existence in modern-day Turkey and they are responsible to the central government in all affairs of the provinces including state accounting. The Abbasid Empire was organized into twelve different

vilayets. The most prominent of these were Kufe, Sevad, Basra and Dicle (Tigris) in Iraq, Yemen, Horosan, Cezire (Armenia and Azerbaijan), Damascus and Egypt. This also shows that the territory of the Abbasid Empire covered areas ranging from Northern Africa to the Caucasus to Persia along with the Arabian Peninsula. Structuring of the fiscal organization according to the administrative structure was inevitable. Record keeping of central fiscal administration was performed by accountants with important responsibilities who served under the authority of the governors. Also religious officials were known to have an influence on revenue and expenditures in the vilayets. This was also very prominent in the Ottoman Empire. The reason for this prominence was the fact that the Ottoman dynasty ruled over a large non-Muslim population for a long period. The religious leaders of the non-Muslim populations especially had important authority in the revenue collection in the vilayets of the Ottoman Empire and contributed indirectly to the performance of government accounting.

Divans (Administrative Organizations): Divans were government offices of the Abbasid State similar to ministries of modern governments. Divan is a name commonly used in the Middle East states. It was used in Persia and the Ottoman Empire for centuries. There was more than one Divan tasked with the fiscal affairs of the Abbasid State. Divan-ı Ezimme was responsible for collection of taxes in

the Sevad vilayet and keeping accounting records of other vilayets. Divanü-l harac was responsible for collecting contributions from areas under State sovereignty. Divanü-l mal was concerned with payment of government expenditures. Divanü-l beytülmal was concerned with government property and their revenues and expenditures. Beytülmal was also the government treasury. This name was also used in the Ottoman Empire with the same meaning.

Along with these it should be mentioned that a postal agency, a police agency and a military organization that was advanced for its time existed. These were organizations that increased the state's expenditures and necessitated accounting records.

It is only natural for a state with a large territory and a strong political and administrative structure to have a strong fiscal organization. A strong fiscal organization necessitates reliable and trustworthy state accounting.

22. Fiscal Organization and Taxes in Abbasids

Fiscal affairs divans were concerned with fiscal affairs of the state in their areas of responsibility. Taxes were collected in vilayets by valis and were sent to the central treasury, also known as the beytülmal. To better understand the revenues

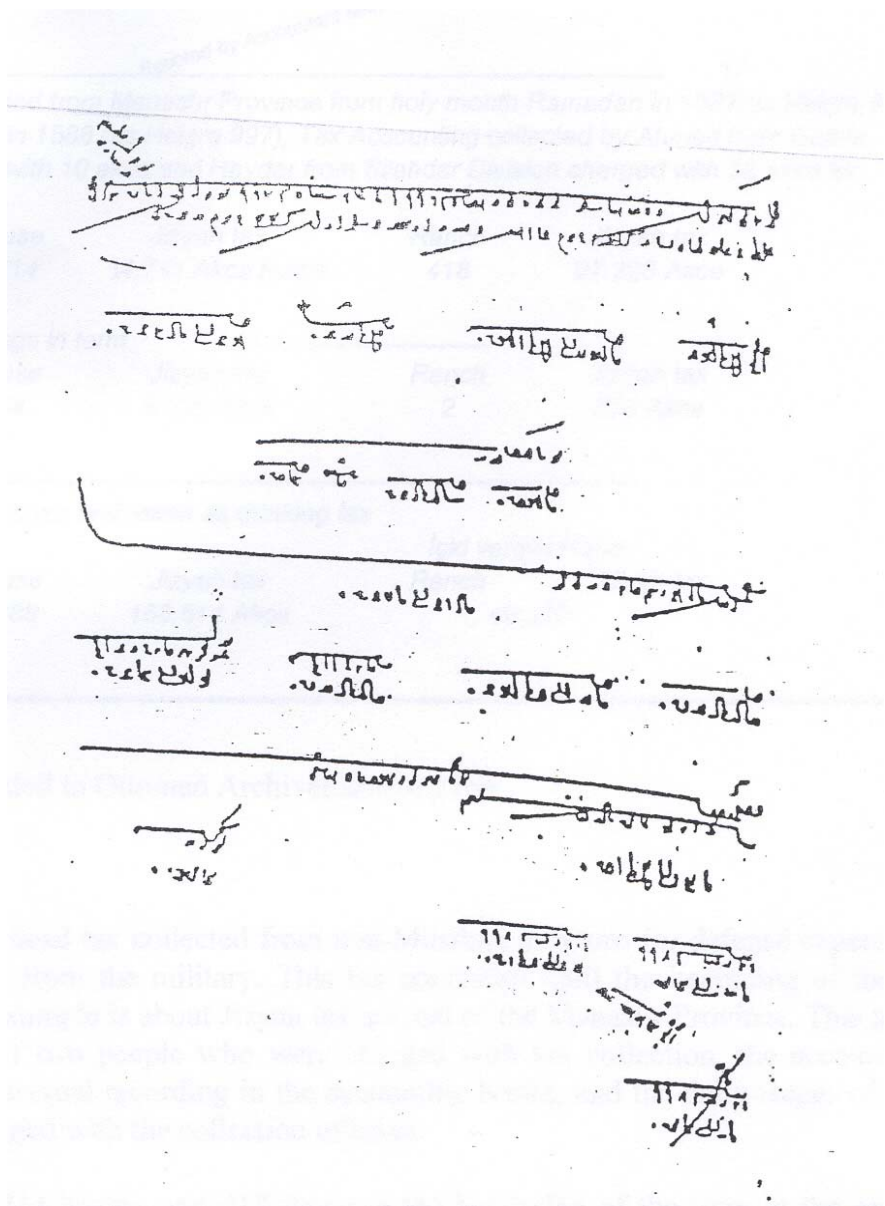
recorded in state accounting the types of taxes have to be identified.

Haraç (Tax from conquered foreign lands): This is a land tax. It is collected as produce or cash. This tax is known to be generally collected from conquered countries. This is probably the reason why revenue from this tax is primarily used for paying salaries of public administration and military personnel working in that region, purchasing of war material and for public works like road, bridge and canal construction in the region where the tax originates. Any surplus is sent to the state treasury in Baghdad. Records for this tax had to be kept in two different places. Some of the records were made in the territory where the tax revenue and expenditures originated and some of the records had to be kept in the capital. This increased the importance of provincial accounting records and had a positive effect on development of the system. These kinds of records from the Abbasid period have not actually been found, but present data suggests that accounting tradition to make this type of record keeping possible existed. Tribute taxes are encountered all throughout the Middle East. There were tribute taxes in Persia and in the Ottoman Empire but the term carried different meanings.

Jizya (Tax from the non-Muslim population): This tax collected from non-Muslim citizens originates from Quran.

This tax has been collected in all the Muslim States, including the Ottoman Empire. This tax is justified through two points. The first is that citizens obligated to pay this tax were exempted from military service and the other is that their protection was guaranteed by the state. The importance of this tax lies in the records which must be reliable to track how much tax is collected from non-Muslims and how much is levied from each household throughout the years. The records were used as the basis for determining how much would be levied the following year. Sample-2 below represents the details of such a record. Also it should be mentioned that jizya was a tax levied on individuals and collected in cash.

SAMPLE-2:



A Record relating with Jizyah tax (head tax collected from non-Muslims) accruals from Manastir Province of Ottomans from 1587to 1588

Accounting _____			
Recorded by Accountant Mehmet Beg			
17			
Jizyah tax collected from Manastir Province from holy month Ramadan in 1587(as Heigra 997) to Saban month in 1588 (as Heigra 997), Tax Accounting collected by Ahmed from Galata Forces charged with 10 akce and Haydar from Silahdar Division charged with 28 akce for every day.			
House	Jizyah tax	Farm	Jizyah tax
2,714	34.741 Akce (coin)	418	27.223 Akce
Addings in term _____			
House	Jizyah tax	Farm	Jizyah tax
154	6.220 Akce	2	330 Akce
Total _____			
Taken from house and taken as beverage tax			
House	Jizyah tax	Beverage tax	Jizyah tax
3,288	168.514 Akce	Farm	49,320

Note: The book is recorded in Ottoman Archives in mad.2760.

Explanations

1) Jizyah tax is a tax collected from non-Muslims in return for being exempted from military service and for the defense expenses of the state. This tax existed until the beginning of the XIX. century. The above example shows jizyah accrual from Manastir Province. This record includes the names of two officials responsible for tax collection, the recording accountant’s name and their daily wages.

2) There were 2,714 houses and 418 farms at the beginning of the term in the area. In addition to these figures, 154 houses and two farms were set up either by newcomers or new marriages in this term. So, the total tax paid is $(2,714+418+154+2) = 3,288$. Household and farm taxes were different from each other. Furthermore, beverage tax per person is 15 akce and is taken from all of them.

3) The total amount which was collected from tax payers was calculated at the end of the record. So, jizyah total was 168,514 akce and drinking taxes totaled 49,320 akce in Manastir. This entry is an accrual record and is arranged top-down like stairway. Other new accruelements in the following periods of the same year were recorded in a different book.

4) Siyakat writing and numbers were used in these records.

Zekat (Tax from the Muslim population): While the non-Muslim population was taxed with jizyah, the Muslim population was obliged to pay the tax called zakat. This tax also originates in the Quran. This tax was collected as $1/40$ of the wealth. This tax was assessed on gold, silver, animals, commercial goods and agricultural products owned. Determining and recording the assessment was generally difficult, but the revenue collected was recorded.

This tax collected by the Abbasids was a property tax. It should be mentioned that the Ottoman administration generally did not care much for this tax.

Ganimet (Spoils of war): All goods and property captured in war are included in this category. Records of these spoils are important because after wars, spoils are distributed among soldiers. In this manner accounting became a part of any military campaign. This is a type of revenue that was not unique to the Middle East and existed throughout the world.

Öşür (Customs duty): This was a tax collected from merchants going abroad or coming into Muslim lands. It was usually collected at a rate of 5% on goods entering and leaving the country. This was a form of tax that the state always used. Since it was levied at certain points of entry and exit, its collection and recording was easier than most other taxes.

It is observed that throughout the five centuries of Abbasid reign developments in the tax system were made, as in other areas and the taxes mentioned above were classified into three categories.

The first of these was called *the accounting method (taxes mostly collected in cash)* and referred to tax collection in cash, or in some instances as products. The second was called *the mukaseme method (taxes on goods)* and referred

to a tax as a certain percentage of goods produced. The third type was called *the mukataa method (renting out of yielding lands by the state)*. This tax classification was used in the Ottoman Empire too but referred to the renting of not land but revenue-generating items such as customs, salt production and the like.

In the Abbasid accounting records the word harac (tribute) is also used in a different way. It is used to refer to the total amount of tax revenue generated by a specific region.

For example Iran was referred to as the Persian province and statements such as *the tribute of Persian province is presented* take place.

Accounting records uncovered by historians are concerned with annual revenue and expenditures of the state. To record the revenues the territory under the sovereignty of the state had to be organized into provinces as mentioned above. In this organization, modern day Iraq was called the Sevad province, Basra and its north was referred as Batiah, which meant swamp. Horasan, which was distant to the Arabian Peninsula, was an important revenue-generating territory. Iran was referred to as Persian province and Egypt as Egyptian province.

It should also be mentioned that state revenue could, in addition to cash, take the form of clothing, cloth, sugar,

scent oils, olive oil, dates, silver ingots, horses, mules and other agricultural products, livestock, rare metals and industrial goods.

It can be observed from the accounting records that, in addition to monetary revenues, taxes were collected as goods by indicating the name and amount of goods collected. But with the progression of time it is observed that goods were recorded as monetary income by recording their cash value rather than listing goods in accounting records.

It is seen in the revenue records of the state that the revenue generated from a specific territory is sometimes recorded as the tribute of a region and sometimes they are itemized with the name of each tax clearly indicated. Records of all taxes as tribute were usually for distant provinces.

It is known that monetary units were named Dinar and Dirhem and thirteen (later fifteen) Dirhems made up a Dinar.

23. State Expenditures in Abbasids

Examples of accounting records of expenditures by the state are not as numerous as examples of revenue records. There are records of daily expenditures dating from 892

(279 Muslim calendar). According to these records salaries are the main state expenditures. Those salaries paid by the state are: nobet ağaları (head of watch), kapu oğlanları (security guards), ic agalar (palace guards), cavalry, special troops, seventeen different types of officials employed in the palace (muezzin- reciters of adhan, muneccim- fortune tellers, alemdar- flag carriers, jesters, drummers, etc., soldiers serving as police in Baghdad, slaves, cooks, viziers, katips, heads of Divans, treasury guards, imams, tekbirhans- reciters of prayers). Besides these salaries, palace expenditures to cloth makers, water carriers, tailors, ironmongers, fur sellers, papermakers, carpenter and basket makers are recorded. Other expenses include the purchase of horses and camels for military use, their care, lamp oil, expenses for the prison, various expenses for the two bridges in Baghdad, hospitals and others. Also large expenses for food and weapons for military units garrisoned in Baghdad are included in the records.

The records show detailed itemization of expenses and that daily records are calculated in groups. Daily expenses of the state are accounted for in approximately thirty groups.

There is not much information about the accounting ledgers where revenues and expenditures of the Abbasid State are recorded. The names of a few accounting ledgers

are given in Omar Abdullah Zaid's article "*Were Islamic Records Precursors to Accounting Books Based on the Italian Method?*"³⁷⁵. These ledgers that were also used by the Ilkhans were: *Defter'ul Yevmiye* (daily ledger) where expense records were entered daily. *Defter-i Tevcihat* was the ledger where expenses were recorded by type. *Defter-i Tahvilat* was the ledger where revenues from vilayets were recorded. It can be seen that these ledgers were kept by the Ilkhans with the same names but used for different purposes.

24. First Known Example of the Stairs Method

The first known example of the Stairs Method is given in the work titled *Über Das Budget der Einnahmen unter der Regierung des Harun Alrasid* written by A. Freiherrn von Kramer and published in Vienna in 1876 by Alfreed Hölder k.k. Hof- und Universitäts Buchhandler³⁷⁶.

The same author has another work originally titled *Über das Einnahmebudget des Abbasiden-Reiches Vom Jahr H.306 (918-919)* published in 1888 in Vienna by In Commission bei F. Tempsky with the title Kaiserlichen

³⁷⁵ The Accounting Historians Journal , Vol.27, No. 1, 2., p. 73-90, 2000, USA.

³⁷⁶ A. Freiherrn von Kremer, **Über Das Budget der Einnahmen unter der Regierung des Harun Al-rasid**, 1876, Wien.

Akademie der Wissenschaften – Philosophisch Historische Classe³⁷⁷.

In both works Kramer included accounting records of the Abbasid's daily revenue and expenditures.

Sample 3 which is given below shows the records of state revenues recorded in the Stairs Method belonging to Harun Al-Rasheed (149-194 Muslim calendar, 766-809) era and these are accepted as the first known examples of the method. Sample 3 presents the sample which takes place in Kremer's first book and belongs to the end of VIII. century. After that, present day representation is given.

³⁷⁷ A. Freiherrn von Kremer, **Über das Eiemmahnebudget des Abbasiden-Reiches Vom Jahr H.306 (918-919)**, 1888, Wien.

[illegible]

Sample-3 Transcription

A Record in the State Accountancy with Merdiban System used in Abbasids from 775 and 786

State _____¹

Taxes in kind and cash and their places which come to the state treasury for every year
in Harun al Rashid Era

Dirhem _____

530,312,000

Total _____³

buying as goods

5.706.000 Dinar

Total _____²

as cash

404.780.000 Dirhem

1 Dinar 22 Dirhem

125.532.000 Dirhem

A kinds _____⁴

of Tax and names of provinces

pomegranate _____⁷

and quince

from Iran

from Rey

pomegranate

pomegranate

quince

1.000 portion

150,000

portion

Raisin _____⁶

from Ecnadussan

from Humus

300,000

1,000

Ritl

Rahile

from Iran

1.000 Ritl

Honey _____⁵

from Hamadan

from Musul

and Bestaki

13.000 Ritl

20.000 Ritl

from Isfahan

20.000 Ritl

from Cilan

20.000 Ritl

Salt _____¹⁰

from Armenia

Wax _____⁹

from Isfahan

20.000 Ritl

Sugar _____⁸

from Ahvaz

30.000 Ritl

Plum _____¹³

from Rey

1.000 Ritl

Indian Cherry _____¹²

from Iran

20.000 Ritl

Syrup _____¹¹

from Hamadan and Destebi

1.000 menn

Provisions _____¹⁶

from Sind

with Kufe meter

1.000.000 vakır

Cummin _____¹⁵

from Kirman

100 Ritl

Persimmon _____¹⁴

from Kirman

20.000 Ritl

aqueous ¹⁹ distillate of rose from Iran 30.000 bottles	Parget Land ¹⁸ Savad'dan 292 ritl	Perfumes ¹⁷ from Iran 50.000 ritl
Different Clothes ²² from Al Hambra 6.700 items from Al Hambra from Basra 500 200 clothes from Negran 400 200 clothes clothes	Clothes ²¹ and fabrics from Armenia from Cilan 20 rugs 20 clothes from Africa from Anatolia	Agalloch tree ²⁰ clove, coconut 300 ritl from India from Sind 150 ritl 150 ritl
Shoes ²⁵ 2,200 pairs of	Horse ²⁴ from Cilan 100 pieces Bird ²⁶ from Armenia from Cilan 30 15	Elephant ²³ from Sind and vicinities 3 herds
Revenue from Baghdad was equal to this amount according to Kudama bin Cafer's information after great fire of Baghdad Archives in Hegra 204 during the conflicts created by Emin Begh		

Note: The numbers were placed on the articles by us to make the explanations below.

Explanations

1) Harun al Rashid, Abbasid State's Caliph, president, ruled in Muslim calendar 149-194 (from 766 to 809 A.D.). Kremer expressed that these records belonged to Muslim calendar 158 to 170 (774-75/786-87 A.D.) and he mentions that these records were found in the book of Cahsiyari about the history of Abbasids' viziers (died in Muslim calendar 331 (942-43 A.D.)). It is understood that this record written by Cahsiyari was the first practice of Stairs Method which is original in points of formality and content.

2) Records were made in amounts. But total sum of the different goods were calculated and written as Dirhem and Dinar at the beginning of records. According to this, goods presented here on two pages amounted to 125.532.000 dirhems (5.706.000 Dinar). It appears from explanations on the beginning of records that state revenues were collected as both goods and cash. There is no information about the details of taxes collected in cash. But, it can be understood that total amount of cash revenue is 404.700.000 dirhems. Total of goods and cash were 530.312.000 Dirhems. Kremer transformed the value of these goods into cash. However, these calculations are not presented here since they are out of accounting order and Stairs method.

3) It can be seen that different kind of measures were used for amounts of goods. One of them was ritl, a weight of 333, 6 grams³⁷⁸.

4) Articles presenting quantity are about state revenues and they are numbered by us. Three kinds of goods are presented between 5th and 26th articles. First group of them between 5th and 17th articles consist fruits and food made from fruits. Second group consists beverages, land and clothing between 18th and 20th articles and the 25th article. Last group consists livestock as state revenue in 23rd, 24th and 26th articles.

5) The end of last page was not translated because it consisted irrelevant information.

6) The event written at the end of the table is the great fire of Baghdad Archives which occurred during the war between sons of Harun Al Rashid in Hegira 204 (823 A.D.) It appears that aiding documents including these records were rescued from that great fire of Baghdad Archives, because this book contains records from Hegira 158 to 170. In addition to that, it is understood that these records were written by scholars like Cahsiyari by remaining faithful to originals.

³⁷⁸ Halil İnalçık, **Osmanlı İmparatorluğu – Klasik Çağ (1300-1690)**, İstanbul: 2004, p. 240-273.

When the records are examined the following observations can be made:

- The title for the entry, indicating the meaning of the whole entry, is given by extending the last letter of the first word of the record in a straight line.

This is a feature that was preserved throughout the lifespan of the method and used to separate entries. In all items of the record this extension of letters can be seen.

- A portion of the revenues were collected in cash and a portion in goods.

The sum total was recorded at the top and the two components, cash and goods, were recorded under the total amount. The method would get its name Merdiban (Stairs) five centuries after this record - at the beginning of the XIV. century while being used by the Ilkhans. Recording of the main amount on top with components below it in the style of steps of a ladder would continue throughout the life of the method.

- The monetary units are *Dirhem* and *Dinar*. But since the totals are given in Dirhems, attention was given to ensure the recording of both revenues was in Dirhems.

The rate of Dirhem-Dinar equivalence was set at 22 Dirhems to a Dinar. The rate of equivalence (rate of exchange) was always included in the Stairs method.

- Before progressing to tax types a general title was sought.

This title was written as tax to explain that the records were concerning taxes collected. It can be observed that such titles were always given. After writing this elongated word, tax, horizontal and vertical lines were drawn in the ledger. These lines were omitted from practice by the Ilkhans and never reused.

- Taxes collected were recorded independently from left to right. There are 22 items in the record.

Each item relates to goods collected as tax. The first item is about honey collection. First the name of the good is recorded, later quantity and location of the collected good are presented. Depending on the good, the amount is shown as the number of items collected or a weight measure is given. 22 items showed 22 different types of goods. It is understood that the practice of recording goods by amount continued for a long period of time. Ilkhanians also had the records of amounts of goods. In the Ottoman Empire records of goods can be observed in amounts too. But with time, as the cash collection of taxes increased, recording of

goods by amount was abandoned and records were made by values. The practice of recording taxes collected in goods was now done by determining their monetary value and recording monetary value or an accounting unit at the beginning of the record item.

- An explanation at the end of the record found by Kramer is given.

This explanation states that a fire broke out in Baghdad, during 823 AD (204 H) during the war between Harun Al-Rasheed's sons following his death, that burnt many of the accounting ledgers, but records were restored by Cahsiyari according to information given by Kudama Bin Cafer. It can be gathered from this that the record in question was not an original document but a restoration consistent with the accounting method of the time.

- It is indicated in Kramer's book that these records belong to a time approximately between 775-786 AD (158-170 H).

The example reviewed above is the first known example of the Stairs Method. It is certainly a primitive specimen of the method. The method would later be developed further by the Ilkhans from whom the Ottomans would acquire the method to further develop and use it throughout centuries.

The example above is a record of annual revenue of the state. Therefore the specific type of ledger where this record belongs to cannot be determined with certainty. But there must be main ledger accounts where these revenues would be followed throughout the year. Without a main ledger account it would be impossible to keep track of goods coming from a province at different times of the year. The main ledger records that surely must exist have not survived till the present day but both daily ledger and main ledger entries belonging to Ilkhanians and Ottoman states are still preserved.

Below the passage of the method to the Ilkhanians State will be examined.

3. DEVELOPMENT OF THE STAIRS METHOD IN THE ILKHANIANS STATE

As mentioned previously, following the conquest of Baghdad in 1258 by the Mongol leader of the Ilkhanians State, Hulagu, the Abbasid sovereignty was ended. The Ilkhanians State (1251-1353) was founded in today's Iran and had much Abbasid influence in its state administration, fiscal and accounting traditions. This Abbasid influence on the Ilkhanians State was a result of employment of many Persian and Arab officials and scholars in the Ilkhanians

court in Tehran. Also Turks who were employed in both states probably had a role in this influence.

It should be noted that the Ilkhanians' concept of state differs from the Arab concept and originated in the steppes of Central Asia and was brought into the Middle East by Genghis Khan and his sons. But the same cannot be said of the fiscal administration and accounting traditions of the Ilkhanians State. The fiscal administration and accounting style developed in the Middle East prevailed in the Ilkhanians state and resulted in the employment of the Stairs Method.

To illustrate the similarity between the Ilkhanians' and Abbasid's accounting, a comparison of some accounting books can be made.

Daily Ledger: This ledger was called the *Defter-ul Yevmiye* by the Abbasids and *Ruznamce* by the Ilkhanians. In Arabic *yevmiye* means day, while in Persian it is *ruz*. Defter is the Arabic for book while the Persian for the same word is *namçe*. The Abbasids used this book to record daily expenses while the Ilkhanians used it similarly to Pacioli's *memorial* (The Ottomans too would use the name *ruznamçe* but it was used to denote the book where daily revenue and expenditures would be recorded).

Defter-i Tevcihat: This was the book used during the Abbasid reign to record expenditures by type. It was used by the Ilkhanians for the same purpose.

Defter-i Tahvilat: This book was used by the Abbasids to record revenue from the provinces. In the Ilkhanians this book was used not only to record revenues but also to record money sent to provinces or given to officials.

Books for Annual Revenue and Expenditures: The Abbasids called this book *Hatme* because in Arabic *hatme* means to finish. The Ilkhanians called this Defter-i Cami-ul Hesap (Book where accounts are united)³⁷⁹.

There are many more examples. The significance of these books is that they illustrate the similarity between the accounting traditions of both states. It should be mentioned that the Ilkhanians kept more functional and detailed records in line with different governmental requirements. Especially during the reign of Gazan Khan (1295-1304) fiscal reforms were enacted that increased the necessity for detailed record keeping and the accounting system was further developed in light of this necessity. For example the accountancy body in the capital was organized according to provinces and each part was overseen by a *katip*. The word *katip* means “the one who writes, or keeps ledgers” and in

³⁷⁹ Güvemli, *ibid.*, p. 306-307.

both Abbasid and Ilkhanians states accountants were referred to as katips. In the Ottoman Empire the accountants were called katips for centuries by the public. But the official title of government accountants in the Ottomans was *halife*, which was a public servant title.

When accounting records of both states are reviewed it is observed that the Ilkhanians further developed the method and hence used a more advanced Stairs Method.

It is known that the Ilkhanians improved the Stairs Method which was used in the fiscal system and government accounting in the Middle East. These developments and improvements are listed below:

- The central organization for government accounting was organized according to provinces. In this manner revenues and expenditures for each province could be monitored by the central administration and similar books were kept for each province.

- Revenues and expenditures of the state could be determined through the information recorded in each department of central accounting organization. These developments can be seen in four different accounting teaching books written between 1309 and 1363. It is also clear that the Ilkhanians application of accounting enabled them to analyze revenue and expenditure realizations and plan future revenue and expenditures.

- The records in the accounting books were largely kept in monetary units and records of amounts of goods had decreased. This was made possible by the fact that state's revenue and expenditures were undertaken in monetary units as a result of fiscal developments. This in turn simplified account recording system and helped its development.

- Records of revenues included information about the person who was charged with collecting the revenue and information about which document the collection or expenditure was based on. This principle was also a part of Ottoman State accountancy.

- The principle of writing about the type of record or the reason for the transaction was adopted for revenue and expenditure records. The example presented in Sample 1 shows this information recorded at the top of the record item. In Ottomans this information was recorded in the item itself.

- In consecutive record items, the statement "*added to*" or "*subtracted from*" was added to the latter items to better express the connection between consecutive records. This was an innovation in the method but this was removed in the Ottoman practice and the connection was made through information in the record item.

- In the example of the Ilkhanians' use of the Stairs Method presented in Sample 1, it is clearly observable that Stairs style record-keeping is more advanced than the Abbasid practice. In the second part of Sample 1 the total expenditure is written first and the two specific items making up this total are recorded below it in Stairs style. Ottoman accountancy further developed this style into a shorter and more effective one and was able to record items in a smaller space.

- In the example presented in Sample 1 it is observable that records show the authorization of the expenditure as is the case with revenues. In the sample it is stated that the expenditure is made by cabinet decision that is ratified by the head of state.

- In the records, the monetary unit is stated as *Dinars* but the Dinar amount is shortened to the rate of 10,000 Dinars (*a tümen*) and the records show the amount in both units. The same routine was observed in the Ottoman Empire, for example while revenue and expenditure was recorded in *akçes* the records were summarized in *kises* at the rate of 50,000 *akçe* to a *kise*. Ottoman records were, however, usually kept in one monetary term, usually *akçe* or *gurush* (120 *akçe* per *gurush*) or *kise*. In some instances records included two different monetary units but even then instead of using an entire line in the book, as was the case

in Ilkhan accountancy, records were kept in a more compact manner.

- In Ilkhanian accountancy, each item of account records was written in siyakat script to make entries more compact. In the Abbasid State, the Arabic alphabet siyakat script was used while in the Ilkhanian State, the Persian siyakat script was used. The language used in the Ottoman Empire was Ottoman Turkish, which included many words taken from Arabic and Persian and which was written using the Arabic alphabet. The Ottomans also used siyakat script in accountancy. The siyakat script was used in these three Middle Eastern states in accountancy and secret correspondence. Siyakat script was employed throughout the life of the Stairs Method and had an important role in the development of the method.

After mentioning the development of Stairs Method in Ilkhanians, now information about the transfer process of the method to Ottomans can be given.

4. STAIRS METHOD IN OTTOMANS

40. Transition Process of Stairs Method to Ottomans: Ottoman – Ilkhanians Relations

We have to review Ottoman-Ilkhanians relations during the initial phase of the Ottoman State to understand the transmission of the Stairs Method to the Ottoman State.

The period between 1299-1453 is known as the founding period of the Ottoman State. The Ilkhanians State (which was a Mongol state in Persia) was founded in the 1250s and continued its existence until the second half of the XIV. century. The Mongols, who came to the Middle East from the Central Asian steppes in the years 1220-1225, initially entered Anatolia and later turned towards Persia to found the Ilkhanians State there. The Ilkhanians State continued its existence until the Golden Horde invasion of 1257-1258. But Mongol reign over the region continued for some time after this date. Although the Ilkhanians were Mongolian, Persian and Arab cultures were predominant in the state and had connections with Anatolia. Many of the fiefdoms which reigned in Anatolia at the time were vassal to the Ilkhanians and paid tributes. One of these fiefdoms, predominantly consisted Turkic origin population, was the Ottomans³⁸⁰.

³⁸⁰ Meydan Larousse 6. Volume, 1971.

The Kayı clan, which was one of the Turkish clans, was settled around Eskisehir, Sogut in western Anatolia. Osman Ghazi (1258-1327), son of Ertuğrul was the leader of the fiefdom until 1324. The missions of these fiefdoms were to protect the western borders and when necessary expand westward. Because of the westward positioning of the Ottoman State it had every inclination to keep its eastern borders secure. Towards this end they had to pay tributes and generally cultivate good relations with the Ilkhanians which was the strongest state to the east and to whom the other fiefdoms in Anatolia paid tributes.

Ismail Hakki Uzuncarsili in the first volume of his work titled "Ottoman History"³⁸¹ explains these political and fiscal relations in this manner: As a gesture of goodwill towards Emir Coban who was the Ilkhanians representative tasked with establishing relations with fiefdoms in Anatolia Osman Ghazi named one of his sons Coban. Uzuncarsili also relates that Osman Ghazi's successor and son Orhan Ghazi had friendly relations with the Ilkhanians' governor general in Anatolia - Sheikh Hassan - and his aide Eratna, as indicated in history of İbn-i Kemal³⁸². It should be kept in mind that, at the same time, the Seljuk State also reigned in Anatolia.

³⁸¹ İsmail Hakkı Uzunçarşılı, **Osmanlı Tarihi**, İstanbul: Volume: 1, 1975, p. 111 cont.

³⁸² İbn-i Kemal Tarihi, Nuruosmaniye Kütüphanesi, Varak: 47.

In his research titled ‘Establishment of the Ottoman State’ which was published in the work “Genel Türk Tarihi”³⁸³ (General Turkish History) edited by Hasan Celal Guzel, Halil İnalcıklı explains the political connection of Osman Ghazi with the Ilkhanians as follows: *Therefore it can be concluded that the following hierarchy was true for Osman. Osman was subject to Emir of Kastamonu (Çobanoğulları), who was subject to Seljuk Sultan, who in turn was subject to Ilkhan in Iran. Political authority gained legitimacy in this chain of subjugation.* This shows that the Ottoman fiefdom had political ties with the Ilkhanians and therefore may have had fiscal ties too.

After the death of Emir Temürtaş of the Çobanoğlu State, who was responsible for the political connection of the Ottomans with the Ilkhanians, it is understood that the Eratnalı State (1327-1381) served as the link in the ties to Ilkhanians. In his work titled “Eratnalılar”³⁸⁴ Dr. Kemal Gode states: *Hamdullah Kazvini recorded the tribute paid by Anatolia to Ilkhanians in 1336 as 3,300,000 Dinars and also listed its distribution among cities. These records are important in that it illustrates Eratnalıs’ political and economic submission to the Ilkhanians and the prevailing*

³⁸³ Halil İnalcık, **Genel Türk Tarihi, İstanbul:** Volume V, 1997, p. 465-502.

³⁸⁴ Kemal Göde, **Eratnalılar 1327- 1381**, Ankara: Türk Tarih Kurumu Yayını VII. dizi, 1994, p.33-153.

economic conditions in Anatolia. These connections illustrate the Ottoman State's fiscal ties to the Ilkhanians.

Yılmaz Öztuna, in his work titled “Başlangıcından Zamanımıza Kadar Büyük Türkiye Tarihi”³⁸⁵ explains the Ilkhanian influence on the Ottomans in the initial years as: *Like his father Orhan Ghazi cultivated good relations with the Ilkhanians and their governor generals in Anatolia, Great Şeyh Hasan and Eratna Lords, and never missed sending his symbolic tribute and had the hutba read in the name of Abbasid Caliph and Ilkhan.* This illustrates the existence of a fiscal dependence.

At this point we can mention the economic and financial situation which influenced the state accounting of Ilkhanians.

Similarly for the Ilkhanians, economic and fiscal strength increased the importance of state accounting; Ahmet Zeki Velidi Togan's research titled “Economic Condition of Anatolia during Mongol Reign”³⁸⁶ gives important information about the Ilkhanians and Anatolia.

As stated in this work, the Ilkhanians used gold and silver coins. The monetary unit was the *Dinar*. Six *Dirhems* made up a Dinar. The Dinar was used to refer to silver

³⁸⁵ Yılmaz Öztuna, **Başlangıcından Zamanımıza Kadar Büyük Türkiye Tarihi**, İstanbul: Cilt II, 1977, s. 258 vd.

³⁸⁶ Z.V. Togan, *Moğollar Devrinde Anadolu'nun İktisadi Vaziyeti*, Türk Hukuk ve İktisat Tarihi Mecmuası, I. Yıl, 1931, Ankara.

coins. Gold coins were called *Miskal*. One golden *Miskal* equaled four silver *Dinars*. For large sums of money *Tumen* was used as a monetary unit and one *Tumen* equaled 10,000 *Dinars*. These monetary units belonged to Gazan Han's reign (1295-1304). The same research also indicates that in 1294 paper currency was also used in the Ilkhan State.

Z. V. Togan indicates that Mongols and Uyghur capital owners living in the Ilkhan State lent money in return for notes and charged interest that was not high. Togan explains how Mongol reign over Anatolia and Persia increased economic activity as follows: *Prior to the Mongols, economic anarchy reigned in Persia and Anatolia. There were many different currencies and many different tax laws. The Mongols established a single monetary system, a single tax code, a uniform fiscal system and commercial law ending these differences that inhibited the development of commerce... These developments caused an increase in commercial activity and economic relations between Eastern States and Byzantine, even European states. According to Heyd's observation the low levels of customs duty also had an effect in the development of commerce. The Genoese even opened a commercial consulate in Tebriz in 1304. During the same period the Memlukes of Egypt were developing commercial ties with Europe. Because of this competition, the Ilkhanians attempted to further improve trade by sending*

envoys to Sicilian, French and English courts... Bartold states that as a result of increasing commercial activity between Persia and European countries, the word 'check' used today for credit sales was passed on from Persia to Europe.

Togan places the boundary of Ilkhanian dominance in Anatolia at the Zonguldak, Eskisehir, Afyonkarahisar and Mersin axis. This shows that Ottoman fiefdom was within the Ilkhanians' sphere of influence.

For understanding exactly when the Ottomans freed financially from eastern states, some political developments have to be reviewed.

The Ottoman State's turn towards Anatolia (the east) began in 1387 during Murad I's reign. First Kastamonu then Karaman was conquered by the Ottomans. By this time the Ilkhanians State had been terminated by the Golden Horde and the Ilkhanian territories had been conquered first by Golden Horde then by another Turkish commander named Timur. Therefore Ottoman tributes or fiscal relations to any eastern state were, by that time, unnecessary. On the other hand Ottoman State had developed the fiscal and accounting systems acquired from the Ilkhanians by that time.

According to information from various sources given above, the Ottoman period of tribute and fiscal dependence

to the Ilkhanians lasted for 50-60 years between 1300-1360.

This can be observed in the Ilkhanians ledger records from the 1350's, presented in Sample 1. In the fiefdom section of Sample 1, Orhan Ghazi, Umutbey, Gereade and Bolu was Ottoman territory in the period covered by the records. This document clearly demonstrates that the Ottomans paid tributes to the Ilkhanians State from areas under their rule.

41. An Overview of State Structure and Fiscal Administration in Ottoman Empire

During the founding period of the Ottoman Empire, which covers the period from 1299 to 1453, many institutions of state were constituted and the principles of fiscal administration were laid down. Developing the fiscal administration of a state also entails the development of an accounting method. It would be proper to look over the state structure and fiscal administration of Ottomans for understanding the accounting method taken from Ilkhanians in the foundation period.

I. H. Uzuncarsili states that the Ottoman State inherited its state structure from the Anatolian Seljuk State and the Ilkhanians State. As generally agreed upon by historians, the most important institution of the central

administration of the state was *the Divan*. The Divan existed in the top level organization of the state in both Abbasids and Ilkhanians. The Divan was presided over by the Sovereign or his *vizier*. The viziers of the Ottoman Empire, as in the Ilkhanians, were Islamic scholars. Following Orhan Ghazi's reign newly conquered territories were placed under the administration of commanders of the conquest. Later these territories were made into *Sanjaks*, and *Kadis* (Muslim local judges), to whom the provincial fiscal organization was responsible, were appointed³⁸⁷.

Throughout the XIV. century, Persia, Syria and Cairo (Egypt) were superior to Anatolia in terms of state structure and culture. Following the conquest of Istanbul, superiority began to shift to the Ottoman State as the learned and wise men of the era started immigrating to the new Empire. Therefore it is only natural that the Ottoman State was influenced by the Ilkhanians and Arab states in its initial organization.

During the first half of the XIV. century the structure and administration of the Ottoman Divan was based on the Ilkhanians example³⁸⁸. Initially the Divan convened every morning under the presidency of the sovereign. These meetings were attended by *Vezir-i Azam* (Grand Vizier or

³⁸⁷ İsmail Hakkı Uzunçarşılı, **Osmanlı Tarihi Cilt 1**, İstanbul, 1975, p. 126-127.

³⁸⁸ Uzunçarşılı, **ibid.**, p.501.

Prime Minister), viziers (ministers) and other high level officials of the state such as *kazasker*, *defterdar* and *nişancı*. Vezir-i Azam's was responsible for military affairs, the kazasker was charged with judiciary affairs and the defterdar was charged with fiscal affairs of the state. Nişancı was the secretary of the Divan and was charged, in addition, with land holdings of the state, palatial affairs, affairs relating to personal properties of the sovereign, fiefs and agricultural lands. During the founding periods of the Ottoman State, the Divan was presided over by the sovereign. After Sultan Mehmed the Conqueror, the Divan was presided over by the Grand Vizier, this title later became *Sadrizam*. The vizier who had responsibility for accountancy was a member of this Divan.

It was only natural that Ottoman accountancy was modeled after the Ilkhanians State since during most of XIV. century the newly founded state modeled its administrative structure on the Ilkhanians State and the tributary relationship with them.

It should also be stated that wise men of Turkish and Persian culture mediated these relationships and many employees of the Ilkhanians accountancy immigrated into Anatolia and started working in Ottoman accountancy following the fall of the Ilkhanians State.

42. Development of the Stairs Method by the Ottomans

There are currently about 95 million accounting documents and 360,000 state accounting ledgers in Stairs style at the Turkish Republic Prime Ministry Ottoman Archives. Unfortunately no specimens of accounting documents for the foundation period of 1299-1453 exist in the archives³⁸⁹. This is because until 1453 the Ottoman capital changed many times and because of this many of the state accounting documents were lost in these moves. Earliest examples belong to second half of XV. century when Istanbul was conquered. Ottoman development of the Stairs Method began in this period. After XVI. century deficiencies in the fiscal structure of the state were resolved, administrative structure consolidated and accountancy at the capital and provinces were organized better to work in harmony.

To better illustrate the development of the method in the Ottoman Empire an example record from 1587-88 is presented in Sample 2. This example is an accrual item concerning the jizya tax. This tax, which was collected from non-Muslims, was accrued at the beginning of the year and collected in four equal payments, once every three months. This example is dated about 800 years after the Abbasid

³⁸⁹ The example given in the second part of the book is one of the rare samples found.

example presented in Sample 3 and it is possible to see the development in the method in this time frame by comparing the three examples presented so far. The developments which can be observed over time from examples dating from the Abbasid State, Ilkhanians and Ottoman State are:

- ***Siyakat script:*** Siyakat script was not used in the Abbasid example. This example was written in normal Arabic script. Although there are no surviving documents in Arabic Siyakat script, its existence is accepted. For the Ilkhanians, using Siyakat script in state accounting had become a norm. This is illustrated by the fact that the Ilkhanian book on accounting was called Kitab-us Siyakat - Book of Siyakat. It should be noted that the four accountancy teaching books written during 1309-63 in the Ilkhanians period were written in Siyakat script. The use of Siyakat script in state accountancy of the Ottoman Empire was accepted as a general rule.

- ***Separation of Items:*** A common practice in the accountancy procedures of all three states was the extension of the last letter of the first word in the record from left to right to distinguish separate record items. Ottoman and Ilkhan practice was to write notes of explanation on this line. While the Ilkhanians denoted the general meaning of the item by a single word in this space, the Ottoman practice was more liberal about the use of this

space. In the Ottoman example presented in this study the name of the accountant is entered in the space. Other practices included information such as item numbers and others to make the necessary connection between the daily ledger and main ledger.

- *Recording the Total above the Component*

Details: Another general rule of the Stairs Method is writing the item for the total amount at the top and listing the components that make up the total underneath. The example presented in Sample 2 is about the accrual of the jizya tax from an Ottoman province. The tax to be collected needs to be determined at the beginning of a year and it is collected in installments. In this example any tax debts from the previous year are brought forward and the new amount to be accrued is determined through information from the previous year. Lastly the two items are added together and the accrual record is created, but the Stairs style is still observed.

- *Similarities in the Information Given:* It is observed in all three countries' application of the method, that records include information about which fiscal period the record belongs to, what type of revenue or expenditure the record is about; when necessary, information about the amount of goods concerned is included in the record. To facilitate currency tracing, amounts are stated in large

monetary units in use in the specific country, Dinar and Dirhem for the Abbasids, Dinar and Tümen for the Ilkhanians and in the Ottomans Akçe and Guruş. Another reason for this is the enormous sums of transactions recorded in government accounting and the difficulty that such large numbers present.

- ***Similarities in Ledgers:*** There are various different ledgers used in the application of the Stairs Method. Although specimens from the Abbasid period were not preserved, there are ledgers concerning provinces' revenues and expenditures. The document presented in Sample 3 is a summary of the State's revenues and was created using information collated from ledgers concerning separate provinces. The Ilkhanian application of the method was the period when the ledger system of the Stairs Method was shaped. The ledger system of the method has been mentioned in brief in preceding pages of this study, but it should be stated once more that Ilkhanians had an advanced assortment of ledgers. In the Ottoman experience, as the types and sources of revenue and expenditure increased with the expansion of the Empire, so the daily ledger and main ledger use became the norm. The daily ledger has always existed in the Ottoman accountancy and is called by that name. But the name main ledger was not used. The example presented in Sample 2 is a main ledger account. Jizya was a type of tax collected in many parts of

the Empire. The example concerns accrual of jizya tax from the Manastir province for 1587-88. This accrual record was made for every province. These records are in the form of main-ledger accounts. The total for the provinces is the total of the accounts in the main ledger and shows the total for the jizya tax accrued in the empire. This account shows the total amount of jizya to be collected throughout the empire in a given year at the beginning of that year. Naturally there is another main ledger concerning realized jizya collections. Accrual main ledgers also provide the information necessary for the state budget. The Ottoman Empire had a state budget starting in the XVI. century, but the Ottomans did not call this a budget and simply called it an accrual.

- ***Name of the Method:*** The method is named only in the accountancy teaching books from the Ilkhanians era. During the Abbasid period the method did not have a name. The Ottomans did not have accountancy teaching books. Training was provided in a master-apprentice relationship. This may be the reason why it was not named in the Ottoman Empire.

- ***Organization of Accountancy:*** The organization of state accountancy in the three states is generally similar. This is primarily due to the influence these consecutive states have had on each other's political and fiscal

structures. All three states had a Divan (cabinet of ministers) and a fiscal structure, and by extension the accountancy organization was presented in this Divan by a vizier (minister). The organization of accountancy was somewhat different in each state and different in a state at different time periods, especially in the Ottoman Empire (1299-1922), so that it reflected the necessities of the time. The Ottomans accepted, as a principle, the division of the country into administrative districts and responsibility for accounting of each province by a defterdar. The number of these defterdars increased at times to as much as four. But there has always been a basdefterdar, or a minister of finance, who had a seat at the Divan, or the cabinet.

- ***Uses of the Method:*** The Stairs Method was used in the Ottoman Empire for various purposes, especially during the XIX. century. For example it can be observed that the method was used in administering investment projects during the industrialization attempt of 1840-50. The method is known to have been used for cost accounting in the construction of prominent buildings in the XVI. and XVII. centuries and was used for cost accounting in industrial organizations during the second half of the XIX. century.

43. A Comparison of Stairs Method with Present Day Accounting Principles and Rules

In this part, generally accepted present day accounting methods and rules will be presented and a comparison will be made with the Stairs Method by examining the presence of these rules and their usage. It is aimed to prove the complexity and sufficiency of the method and to provide a base.

As it is known, there two accounting record methods found practical around the world. One of these methods is “Uniform Accounting Method” and the other is “Double Entry Bookkeeping Method”.

Both methods are applicable and convenient to present day accounting rules and principles. The principle for uniform accounting method is to record only incomes or only expenditures. This practice can be seen in account books of enterprises or in the books kept for tracking incomes and expenditures of block of flats. But in double entry method, there are at least two active accounts where one is in debt the other is the account payee and in every case there is at least one active account in debt and in turn

a passive account or a regulatory account is the payee or an income account from the income table is the payee³⁹⁰.

It can be seen that Stairs Method has differences from both abovementioned methods. It is possible to list the main differences of Stairs Method from abovementioned methods as follows. First of all, this method is different from present day methods with its record books. For example, studies showed that Stairs Method had record books only for incomes or only for expenditures or for both of them. Record books used for keeping both incomes and expenditures even have classifications among themselves in physical terms. For example, in some books, after listing incomes expenditures are listed and the total is calculated at the end of the book³⁹¹. In the other type, incomes and expenditures are listed one after the other³⁹².

From this perspective, Stairs is an accounting record method on its own for us and almost covers the structures of uniform and double-entry methods in itself. It is possible to the features of both methods in Stairs Method. Thus it was mentioned previously that the first encounters with

³⁹⁰ Ulrich Döring ve Rainer Buchholz, *Buchhaltung und Jahresabschluss*, 9. Baskı, Berlin: Erich Schmidt Verlag, 2005, s. 24-25.

³⁹¹ As in the sample presented in T.C. Başbakanlık Osmanlı Devleti Arşivleri, Kâmil Kepeci tasnifi defter no. 1920 and 1973. These examples can be multiplied.

³⁹² As in the sample presented in T.C. Başbakanlık Osmanlı Devleti Arşivleri, Kâmil Kepeci tasnifi defter no. 1721 and 1722. These examples can be multiplied.

Stairs method was in the time of Abbasids and it was proved with a sample. In this respect, it will not be wrong to mention that Stairs method was influential in the development of uniform and double-entry methods.

In the light of these findings, it will be right to make a comparison between the practice of generally accepted present day accounting principles and rules with the results we gained through the study of Stairs Method. Table-1 below gives this comparison.

Table-1: Comparison of generally accepted Accounting Principles and Stairs Accounting Method.

Generally Accepted Accounting Principles	Its place and Structure in Stairs Accounting Method
<p>The Concept of Social Responsibility: This concept represents the responsibility of an enterprise not only for itself but also for the society. Enterprises should watch for the benefits of the society in their acts.</p>	<p>Since Stairs method was used for the state accounting, the good of the society, without doubt, was always taken into consideration. Because when the state and its properties were the topic, both the influence of the religion (influence of shariah rules) and the traditions of the time made the approaches to the subject more vulnerable.</p>

<p>The Concept of Business Entity: This concept represents that the enterprise has a separate entity apart from its owners. This is called “Business Entity”. This accountable person has a right to be the debtor or the debtee on its own.</p>	<p>As mentioned before Stairs was used state accounting, so no such representative of Business entity were found.</p>
<p>The Concept of Continuity: It is a concept based on the continual life of an enterprise. But some legal procedures limit the life of an enterprise between 49 and 99 years. No one establishes his enterprise to shut down so it is nothing more than a legal requirement.</p>	<p>Continuity concept is a necessity which can be observed in Stairs method. Because no state continues to vanish after a while, and for such a state like Ottoman Empire this is an observable reality.</p>

<p>The Concept of Periodicity: Continuous life of enterprises require to divide its life into terms like a calendar year to do some necessary operations such as paying profits to shareholders and paying taxes to the state. This concept represents this periodization</p>	<p>Since this method was used for state accounting, the concept of periodicity here, apart from meaning the fulfillment of some responsibilities, was used for making the budgets and following the difference between the accrument and realization of incomes. It is observed either as in the form of keeping the records in yearly periods or in records kept until the end of a fulfillment of a task.</p>
<p>The Concept of Money Measuring Unit: All the financial transactions are expressed with a monetary unit accepted in that country. If we need to clarify, we use “New Turkish Lira” in defining all the financial transactions in our country.</p>	<p>It is seen that, although quantities of goods were used in some instances, records with the monetary unit of that state were generally made. This was effective in Abbasids, Ilkhanians and Ottomans. For example, Ottomans kept records in akçe and/or gurûş form.</p>

<p>The Concept of Principle: Enterprises always use the cost of a good or service for their acquisitions. It is a principle to keep records based on costs.</p>	<p>This principle can be observed in good purchase entries of Stairs method (Especially in records of Matbaâ-1 Amire were expenditures of the palace kitchen were kept)</p>
<p>The Concept of Neutrality and Documentation: Enterprises must do every transaction with documents and no transaction without a document should be recorded. All the documented transactions should not be done for favor of a specific group or entity (shareholders, creditors etc.) and objectivity and neutrality must be preserved.</p>	<p>Although there is not much proof of neutrality and documentation, while keeping records signature of an authority (kadi, vizier and sometimes the sultan) is used to confirm the reliability of the record and sometimes the expression of “controlled” by another authority showed the truth and validity of the record.</p>

<p>The Concept of Consistency: Enterprises should pay attention to follow the same finance politics in different times and should obey them as close as possible. But in situations where this is not possible, it should be informed in the endnotes of financial tables and these changes should be informed to the state officials in tax declarations.</p>	<p>It is seen from Abbasids to Ottomans that information about the contents of entries, rather than accounting politics, with slightly changes and improvements was used. For example giving a line number to entries (A good example of this is Turkish Prime Ministry Ottoman Archives, Kâmil Kepeci tasnifi, book no. 2018), assigning dates, giving details, which is the source of the name of the method, in compliance to subtotalling rationale.</p>
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<p>The Concept of Full and Fair Disclosure: Financial tables used by enterprises should be clear as everyone can understand, it must be written with care and it must give the necessary information to the users of these tables.</p>	<p>Since Stairs Method was used for state accounting, no such care was given for its use by the third parties and siyakat writing system was used in financial documents only for the comprehension and use of finance officials. Siyakat was also used for secret correspondences of states and transferring and covering secret information.</p>
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<p>The Concept of Prudence: An enterprise should act as a “prudent tradesman”, that is it should make reservations for the possible expenditures and damages, and should do nothing for profits until the term of realization.</p>	<p>Especially in Ottomans, while preparing the budget, income of previous nine months and income prediction for the remaining three months were used for preparation of the next year’s budget. It is seen that these predictions were made according to the accrument principle and if it was not met the damage was tried to be recompansated(especially from Hazine-i Amire).</p>
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<p>The Concept of Materiality: Enterprises should inform if it has an important project for the future while publishing financial tables or should inform the users about the possible cases of compensation it has or any case which requires an outflow of cash. Because such information about projects, rights and/or responsibilities are important factors for the users.</p>	<p>It is known that especially Ottomans kept money for possible military campaigns. But its explanation in account books was rare. Certainly, concepts such as financial tables and endnotes were not possible for those times.</p>
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<p>The Concept of Substance Over Form: Since there is a mobility in financial life, legal character of some financial subjects may sometimes contradict with its economical sources. In this case, economical source of the transaction must be taken into consideration. For example, a cheque is a precious document which must paid when it is presented but in Turkish financial life a cheque is used in a deferred way like a debenture. Enterprises in such cases should take into consideration the economical source of these documents rather than its legal character and should collect it on due date.</p>	<p>This concept cannot be said to be valid and useful from Abbasids to the end of Ottomans. For this reason no practice of substance over form concept was found.</p>
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Table-1 above shows that there are many similarities between generally accepted present day accounting methods and Stairs Method. In the light of these points, it can be said that Stairs Method, when it was in use, served in accordance to the present day accounting rules and principles.

In Table-2 below, a comparison was made between present day accounting rules ensured by the laws and the rules of a method with a history of 1100 years . It is striking to see serious similarities between them.

Table-2. Comparison of present day accounting rules and Stairs Method accounting rules

Present day Accounting Rules and some physical features	Presence in Stairs Method and its structure
Making accounting records without delay in 10 days.	Present. This rule was applied in Ottomans as 15 days.
Ratification of compulsory ledgers to the notary.	Present. Accounting books in Ottomans were ratified by the kadi, head of finance, vizier and sometimes by the signature of the sultan.
Keeping ledgers by certified Independent Accountants and Certified public accountants.	Present. Ledgers were kept by the people who learned the profession in a master apprentice relation.

Entry line in records.	Present. These feature continued from Abbasids to Ottomans. Generally an expression showing the type of the record is written to the beginning of the entry and the last letter of this expression is elongated with a line. Thus there was line between the expression and the last letter. The record was written under this.
Writing date in records.	Present. Writing the date was a common practice from Abbasids to Ottomans.
Explanation of entries in records.	Present. Explanations of entries sometimes covered half of the page. Abbasids and Ilkhanians used to make explanations over the entries but Ottomans made explanations under the entry line.

Practice of sub totaling.	Present. But the subtotals here were different like a bunch grapes where they were written downwards like a flow of a bunch or side by side if they were too long to be written downwards.
Recording debts to left and receivables to right.	No. There was no such structure. Incomes and expenditures were written to the same line.

Calculating end of page sums.	Partially. This practice was used for the large sums by the entrant to crosscheck the calculations. The most common practice was to write the half part of the real numbers over them to check totaling mistakes. Thus the half part of the real sums could be checked from the totals of these numbers. In other words, if the half of the real numbers proved the half of the sum, the calculation was correct. Another practice was to provide a general total and prove its credibility.
Correction of mistakes without erasing or scratching and by crossing the record and writing the correct statement over it.	Present. These rules were applied in the same way.
Giving an entry number to every accounting record.	Present. This practice was especially common in Ottomans

It can be seen from the above table that rules of present day accounting methods were all present in Stairs Method.

5. CONCLUSION

The first examples of the Stairs Method, which was used in state accounting, can be observed in the VIII. century Abbasid State. The method was abandoned in 1879 by an imperial edict from the Ottoman Empire. This means that the method was used for at least 1,100 years.

Accountancy in states gains importance with the growth of the state as in enterprises. Stairs method arose not only to meet the accounting needs of a seignior or a small state but instead a big state. As a result of this feature how big the state grew, the method was competent and adjustable to the changes.

This study shows that the political relations between the three states, namely the Abbasid, Ilkhanians and Ottomans, was the main factor in the spread of the Stairs Method in the Middle East. Some of the common features of these three states that contributed to emplacement of this method, including the political relations, are mentioned in this study. From an accounting history perspective these common features are factors that helped in the development

of the method. It is possible to summarize these factors as follows:

Cultural Factors: Generally speaking the Stairs Method was discovered by the Abbasids in an Arab-Islamic cultural setting, consolidated by the Ilkhanians in a Persian-Mongol-Islamic cultural setting and in the Ottoman era it was developed in a Turkish-Islamic cultural setting. The most important indicator of this cultural setting are taxes based on Islamic rules, such as *harac*, *jizyah*, and *öşür* (ashar or tithe - a tax on crops), and national cultural elements such as *mukataa* as a type of public revenue.

Language and Alphabet: The Stairs method originated in Arabic script and its development period under the Ilkhanians saw its use in Persian script and style. Similarity between Persian and Arabic scripts was one of the most important factors in the method's adaptation and development by the Ilkhanians. The Ottoman's use of Arabic script also had the same effect. In all three states, the Stairs Method was implemented with *siyakat* script.

This special script commonly used in the three states, was a result of common features of Arabic, Persian and Ottoman writing cultures.

The fact that much of the accountancy terminology employed in Turkey, Iran and the Arabian Peninsula in

common is direct evidence of a shared language and Alphabet culture.

State Organization and Administration Culture:

illustrated in this study, the state administration structure and culture of the Abbasids, Ilkhanians and Ottomans have many similar features. With the Abbasids culture of fiscal and administrative organization, the Stairs Method's central and provincial organization was developed. The most important factor in shaping the fiscal structure and accountancy organization in the Abbasid state was the basing of public revenue and expenditures on a provincial structure. The collection of taxes and spending public expenditures in the Ilkhanians and Ottoman states according to a provincial system influenced the fiscal organization. Similarity in the naming of political and fiscal structures and names and contents of accounting ledgers in these three states is not mere coincidence.

The culture of state structure and administration is a factor that affects public expenditure and its accounting just as it does in revenues. The culture of central organization in the Abbasid State with the Divan and its sub-organizations and provincial organization of kadi (Muslim local judge) and sub-organizations, is common in the Ilkhanians State and partially similar to the one found in the Ottoman State. It is also possible to extend this

observation to military organization which is one of the most important expenditures in all three states.

Economic Environment and Commercial Culture:

The Abbasids production culture (cottage economy and provincial economy) have influenced public revenues and the accounting method that is suitable for these revenues. Products based on agricultural and village economy shaped these revenues and the commercial culture and the use of money formed the basis of cash taxes. As a result of similar geographies, economic and commercial cultures in the Ilkhanians and Ottoman states were similar. Therefore the fiscal structure and accounting method was shaped by these cultures and spread throughout the Middle East. Trade along the Silk Road, which formed the backbone of international trade, influenced commercial habits and state revenues such as customs tax.

There are also issues such as secrecy, professionalism, internal audit, conservatism in the preservation of the method and reporting which are related to the discovery and development processes of the method. Some evaluations about these subjects have already been made in this third section of the study.

Research on the Stairs Method is still in its infancy. There are many possible avenues for research in this method which has an illustrious past in the Middle East.

The present study is concerned with the birth of the method and briefly reviews its development in three different states. It is hoped that this study will be a reference for researchers and future studies.

Briefly, it is necessary to evaluate Stairs method as a different method from uniform and double-entry accounting methods. We think that it will not be wrong to say that Stairs method is the source of both uniform and double-entry accounting methods when its form, concepts and rules are taken into consideration. This evaluation will not be wrong for a method of 1100 years old with its rules and form and the oldest sample. First examples of uniform account method with its simple, formless and irregular form dates back to 1200 AD. It is known that the first doctrinal study of double-entry accounting method was made by Luca Pacioli, an Italian mathematician and monk, in “Suma de Arithmetica, Geometrica, Proportioni et Proportionalita” which was published in Venice in 1495. We know that he mentioned the theory and practice of double-entry accounting system (doppelte buchhaltung) in his work. Pacioli is accepted as the father of double-entry accounting method and hence the father of modern accounting record technique. In the light of these findings we insist that our evaluation of the Stairs method as the basis of double-entry accounting method, which is accepted as the modern recording technique, gains power.

Finally, it must be known that the acceptance of this reality, which we think is an important finding, will be difficult, maybe not for national literature but for contemporary international accounting literature. But some efforts must surely be made for this. At least, it must be accepted that “Stairs Accounting Record Method” is a third method on its own apart from “Uniform Account Method” and “Double-entry Accounting Method”. Even this will place this method in its deserved place in history, which we think is not sufficient

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