

Beyond Accounting; Proto Elamite Tablet (MDP 17, 043) from Susa and the Layered Semantics of Registered Individuals

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Abstract

This article examines an exceptional Proto-Elamite tablet from Susa (MDP 17, 043) that departs from standard economic accounting texts by listing seventeen named individuals rather than commodities or labor quotas. A central problem addressed here is the apparent inconsistency between gender-marked signs within nominal chains and the uniform or contrasting classifications that conclude those chains, as well as the summary count on the reverse of the tablet. Through a close structural and contextual analysis of the tablet, this study argues that the text operates with a two-level semantic system. Signs such as (M388) and (M124) occurring within nominal chains function at a descriptive level, indicating roles or statuses that are not reducible to biological gender. By contrast, the final combinations |M217+M388| and |M217+M124| assign individuals to institutional categories that determine their treatment as countable administrative units. The reverse of the tablet therefore records not gender or functional roles, but the total number of registered individuals classified according to their final institutional status. This layered semantic structure reveals a sophisticated administrative logic in Proto-Elamite record-keeping and highlights the social and institutional dimensions of individual registration beyond purely economic accounting.

Keywords: Proto-Elamite, Administrative Classification, Social Identity, Institutional Semantics, Early Writing Systems, Susa, Individual Registration.



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Introduction

Proto Elamite tablets have conventionally been interpreted as instruments of early economic administration, designed primarily to record commodities, labor inputs, and numerical transactions within emerging bureaucratic systems of the late fourth millennium BC in Iran (Scheil, 1905; Englund, 2004; Damerow & Englund, 1989; Stolper, 1985; Dahl, 2005; Dahl, 2018; Dahl et al., 2012; Desset 2012; Yousefi Zoshk, 2010). Within this dominant framework, the Proto Elamite tablets have been approached as a functional precursor to later bookkeeping systems, its signs analyzed largely through the lenses of quantification, commodity classification, and labor management. Signs commonly interpreted as gender markers, most notably (M388) and (M124), have therefore been read in a direct and biologically grounded manner, assumed to encode male and female workers or sex differentiated labor categories (Dahl et al., 2018; Yousefi et al., 2019). While this model successfully explains a large portion of the corpus, it has increasingly been challenged by a number of tablets that do not conform neatly to standard accounting formats. These texts either marginalize commodities, foreground personal identifiers, or exhibit structural features that resist reduction to simple economic bookkeeping. Among these atypical documents, the tablet (MDP 17, 043) from Susa occupies a particularly distinctive position.

Unlike the majority of Proto Elamite administrative texts, which organize entries around goods, rations, or abstract labor units, this tablet records a sequence of seventeen individual persons, each registered as a single unit, without explicit reference to commodities or distributions. The structure of (MDP 17, 043) is striking. Each entry consists of a nominal chain; often complex and internally differentiated, followed by a terminal classificatory complex grapheme and a unitary numerical value (1 N01). The reverse of the tablet then summarizes the total number of individuals according to two final categories, marked by [M217+M388] and [M217+M124], without preserving any of the internal distinctions articulated on the obverse. This format raises a fundamental interpretive problem that has not been adequately addressed in previous scholarship: how should we understand the function of signs such as (M388) and (M124) when they appear both within nominal chains and as final classificatory markers, often in apparently contradictory configurations? In several entries on the obverse, (M388) appears embedded within a nominal chain, while the entry concludes with the compound [M217+M124]; in one other, (M124) appears internally, yet the final classification is [M217+M388]. If these signs were functioning solely as markers of biological sex, such configurations would represent clear inconsistencies or scribal errors. Yet the systematic nature of these patterns, coupled with the coherent summary on the reverse, strongly suggests that a different interpretive framework is required.

This article argues that the contradictions observed in (MDP 17, 043) are not semantic failures, but rather the result of a layered administrative logic inherent to Proto Elamite writing system. Building on close structural analysis and comparative corpus

data, it proposes that signs such as (M388) and (M124) operate on at least two distinct semantic levels. At one level, they function as descriptive or relational markers within nominal chains, encoding aspects of social role, labor affiliation, or culturally gendered identity. At another level, when embedded in terminal compounds such as [M217+M388] and [M217+M124], they serve as institutional classifiers, assigning individuals to administratively meaningful categories that enable counting, verification, and summary. This distinction is critical. The reverse of the tablet does not recount gendered persons, named individuals, or functional roles; instead, it enumerates registered administrative units, grouped exclusively by final classification.

In doing so, it collapses socially rich personal identities into standardized institutional categories. The tablet thus documents not merely people, but the process of their bureaucratic registration, revealing an administrative practice that mediates between social complexity and institutional abstraction (Scott, 1998). The implications of this interpretation extend beyond the analysis of a single tablet. They challenge the long standing assumption that Proto Elamite writing was primarily concerned with economic transactions narrowly defined. Instead, (MDP 17, 043) suggests that writing in late fourth millennium Susa was already being used to manage social membership, institutional affiliation, and administrative identity. This perspective aligns with broader evidence from Susa administrative practices, including the diversity of headers (Kelley, 2024; Yousefi zoshk et al., 2025a), the modular combination of signs (Etemadifar, 2025), and the complementary use of seals and writing to express economic and social responsibility (Pittman, 2013; Baghizadeh & Yousefi, 2024). By focusing on an anomalous yet structurally coherent document, this study contributes to a growing body of research that views Proto Elamite administration as decentralized, flexible, and conceptually sophisticated, capable of handling not only goods and labor, but also persons as institutional entities (Etemadifar & Ahmadi Afzadi, 2022; Afshari, 2019). In doing so, it reframes Proto Elamite writing as a medium through which early administrative systems articulated social order, negotiated identity, and established accountability; well beyond the confines of simple accounting.

Methodology and Analytical Framework

This study employs a qualitative, structural analysis of a single exceptional Proto-Elamite tablet (MDP 17, 043) from Susa, integrating epigraphic examination with contextual and comparative approaches. Rather than treating the tablet as a conventional economic document, the analysis proceeds from the premise that its atypical structure, specifically the predominance of personal names and the absence of commodity accounting, requires a reassessment of standard interpretive assumptions. The methodological approach consists of three interrelated analytical steps. First, a close reading of the obverse focuses on the internal structure of nominal chains, with particular attention to the position and distribution of signs conventionally interpreted as gender markers (notably M388

and M124). Their placement within nominal chains is analyzed independently of their traditional semantic assignments in order to identify recurring structural patterns. Second, the analysis examines the terminal sign combinations (|M217+M388| and |M217+M124|) as classificatory elements, assessing their consistency, markedness, and relationship to the summary notation on the reverse of the tablet. This step isolates the criteria by which individuals are rendered countable as administrative units. Third, the obverse and reverse are analyzed in conjunction to evaluate how individual entries are aggregated and summarized. Particular emphasis is placed on the numerical notation on the reverse, which is interpreted not as a demographic or functional count but as a total of registered persons categorized according to their final institutional status. Comparative reference is made to standard Proto-Elamite accounting tablets to highlight the structural and semantic divergence of the present text. Analytically, the study adopts a layered semantic framework that distinguishes between descriptive role markers and institutional classifications. This framework allows for the systematic resolution of apparent inconsistencies within the text without recourse to ad hoc explanations. By grounding interpretation in structural position, distributional patterns, and administrative logic, the methodology aims to produce a transparent and replicable reading that situates the tablet within the broader landscape of early administrative practices while recognizing its exceptional character.

The Tablet MDP 17, 043 (P008241)

The tablet examined in this study is a Proto-Elamite clay tablet catalogued as (MDP 17, 043) (P008241), currently housed in the Louvre Museum, Paris (Museum Number Sb 22238). The tablet was recovered from Susa during the early French excavations and was first published by Vincent Scheil in “Mémoires de la Délégation en Perse 17” (Scheil, 1923; MDP 17). As with a large portion of the Proto-Elamite corpus from Susa, the tablet lacks precise archaeological context, a circumstance attributable to the excavation and recording practices of the late nineteenth and early twentieth centuries. Chronologically, the tablet belongs to the Proto-Elamite period (ca. 3100–2900 BCE) and is manufactured from clay in the standard format characteristic of administrative documents of this phase (Fig. 1).

The numerical system employed in (MDP 17, 043) is the Proto Elamite decimal system (D), a counting system characteristically reserved for animate entities, including domesticated animals and human laborers (Friberg, 1978; Desset, 2016). In this tablet, each individual entry on the obverse is quantified by a single unit (1 N01), and the reverse summarizes the total number of persons, seventeen, using the same decimal notation. This consistent use of the decimal system confirms that the objects of enumeration are registered persons conceived as living administrative units, rather than commodities or abstract labor measures.

Within the broader Proto Elamite corpus, the decimal system is distinguished by its capacity to express large quantities through signs for 10, 100, 1,000, and even 10,000,

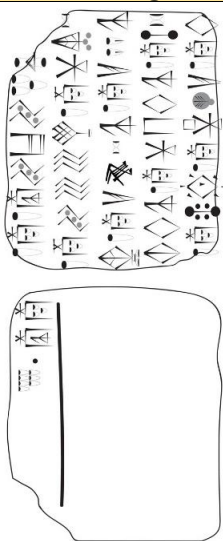
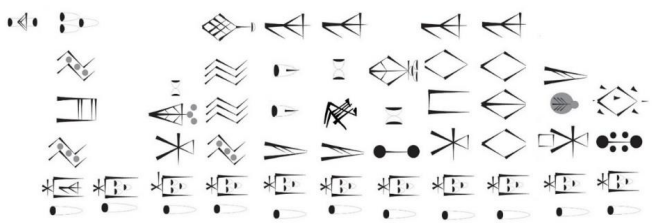
Image	Drawing
	
Transliteration	
Obverse 1. [...], M387~hb# (Header) 2. M388 M057~a M029~b M057~a M217+M124 , 1(N01) 3. M217+M388 , [1(N01)] 4. M390# M128 M096 M217+M388 , 1(N01) 5. M254~a M058 M058 M057~a M217+M388 , 1(N01) 6. M124 M386~a M386~a M066 M217+M388 , 1(N01) 7. M124 M390 M338~b M066 M217+M388 , 1(N01) 8. M240~e M347 M371 M217+M388 , 1(N01) 9. M124# M218# M032 M096 M217+M388 , 1(N01)	10. M124 M218 M219 M218 M217+M388 , 1(N01) 11. M066 M352~n M096+M139 M217+M388 , 1(N01) 12. M218~b M372 M217+M388 , 1(N01)# 13. x x M217+M388 #, 1(N01)# 14. [...] M217+M388 #, 1(N01)# (4 lines completely gone) Reverse column 1 1. M217+M388 # M217+M124 , 1(N14) 7(N01)
	

Fig. 1: Proto Elamite Tablet, MDP 17, 043, Image courtesy of the Cuneiform Digital Library Initiative (CDLI), (Drawing by: Hassan Afshari and Transliteration taken from CDLI).

indicating an administrative framework capable of managing substantial populations of humans (MDP 26, 220; MDP 26, 160) or animals (MDP 17, 85; MDP 17, 97), (Dahl, 2005; Yousefi Zoshk, 2010; Yousefi Zoshk et al., 2025b). Although only minimal numerical values are attested in this particular tablet, their deployment within the animate counting system underscores a fundamental conceptual distinction between living and non living resources, one that is not consistently maintained in contemporaneous Mesopotamian accounting traditions. The use of the decimal system in (MDP 17, 043) therefore reinforces the interpretation of the text as a document of institutional registration, in which individuals are counted, classified, and summarized according to administrative categories rather than economic output (Fig. 2).

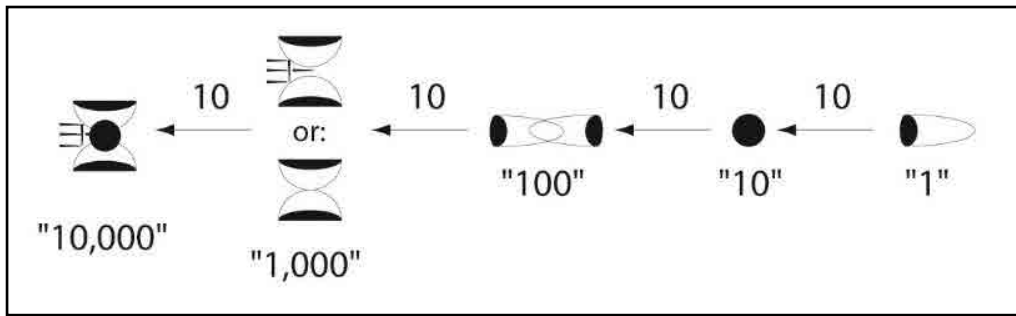


Fig. 2: Decimal Numerical System (D), (After: Desset, 2016).

Structural and Semantic Analysis of (MDP 17, 043)

The Proto Elamite tablet (MDP 17, 043) preserves a carefully structured administrative record whose internal organization becomes clearer when the text is examined as a coherent graphic system rather than as a series of isolated lines. Although the upper edge of the obverse has suffered significant damage, leading the transliteration to mark the opening as entirely fragmentary, the surviving traces allow for a more nuanced reconstruction of the tablet's original layout and scribal logic. In particular, the partially preserved sign (M387~hb#), visible at the beginning of the document, is best interpreted not as the beginning of a personal entry but as the final element of an institutional header. Such an interpretation aligns with broader patterns observed within the text itself and corresponds well with administrative conventions known from Proto Elamite documentation.

Several structural observations support this reading. First, throughout the legible portion of the obverse the nominal entries display a clear internal regularity in their initial signs. With only a minor exception, the preserved name chains in the central section of the tablet repeatedly begin with the sign (M124), suggesting that this sign functions as a consistent marker associated with the individuals recorded in the list. The isolated occurrence of (M387~hb#) in the damaged opening position therefore stands apart from the pattern governing the personal entries. Second, the nominal chains preserved on the tablet exhibit a pronounced brevity and regularity; most consist of three or four signs arranged in a linear sequence. Incorporating (M387~hb#) into the first entry would disrupt this otherwise consistent syntactic rhythm by producing an unusually long chain. Finally, Proto Elamite administrative tablets frequently begin with a heading that defines the institutional context, the authority responsible for the record, or the type of administrative event being registered. Interpreting (M387~hb#) as the closing component of such a header therefore restores a coherent documentary structure in which the tablet begins with a brief institutional designation before proceeding to a sequence of individual registrations. Within this framework, the opening header would have provided the qualitative context for the quantitative data summarized at the end of the document.

Following this introductory element, the main body of the obverse consists of a sequence of standardized entries that together form a roster-like register. Each entry

is organized around a nominal chain composed of two to four signs arranged linearly. Despite the variation in the internal composition of these chains, the entries share a highly consistent structural pattern: the nominal sequence is followed by a terminal complex grapheme, most commonly (|M217+M388|), and the entire entry is then concluded by the numerical sign 1(N01). This arrangement repeats systematically across the obverse of the tablet, indicating the use of a fixed graphic formula for recording individual administrative units. The complex grapheme placed at the end of the sequence appears to function as a closing marker or classificatory element that defines the administrative status of the entry, while the numerical sign 1(N01) operates not primarily as a quantifier but as a structural delimiter that separates one registered unit from the next. In effect, the numeral serves as a graphical boundary between entries, segmenting the text into discrete administrative records.

Within this standardized framework, the internal structure of the nominal chains exhibits limited but meaningful variation. Some entries consist of relatively simple sequences of two or three signs (Lines 3 and 12), while others extend to four signs and incorporate repeated elements (Lines 2, 5, 6, 7, 9, 10). Instances of sign duplication occur in several places, such as the repetition of (M058) within the chain (M254~a M058 M058 M057~a), the reduplication of (M386~a) in (M124 M386~a M386~a M066), and the symmetrical arrangement (M124 M218 M219 M218), where the sign (M218) appears both before and after (M219). These patterns suggest that repetition was an accepted morphological device within the Proto Elamite sign system and may have conveyed distinctions of identity, status, or phonetic structure. Regardless of their internal variation, however, all of these chains conform to the same overarching structural principle: they culminate in the terminal complex grapheme and are followed by the delimiter 1(N01).

A small number of entries illustrate how the scribal system accommodated deviations while still maintaining overall structural coherence. In one instance (Line 3) the entry consists solely of the complex grapheme (|M217+M388|) followed by the delimiter, with no preceding nominal chain preserved. The presence of the delimiter nevertheless confirms that the line was treated as a complete administrative unit within the sequence. In another case the nominal chain is followed by an additional complex grapheme (|M096+M139|) before the standard terminal element appears. Rather than disrupting the structure, this additional complex grapheme expands the internal composition of the entry while still preserving the same final closure pattern. These examples demonstrate that the Proto Elamite scribal system employed a flexible yet strongly regulated graphic syntax, capable of accommodating variation without abandoning its underlying organizational principles.

The physical layout of the tablet further reinforces this interpretation. The obverse surface contains twelve entries, after which the available writing space was exhausted. At this point the scribe continued the record on the reverse, rotating the tablet ninety

degrees along the horizontal axis. The surviving traces of the first two lines on the reverse preserve the same terminal grapheme and delimiter pattern seen on the obverse, confirming that the list continued uninterrupted across the two surfaces. Unfortunately, the following 4 lines are severely damaged or entirely lost, preventing the reconstruction of several entries. Nevertheless, the preserved elements are sufficient to demonstrate that the same administrative structure governed both sides of the tablet.

The document concludes with a final summary entry on the reverse. Unlike the preceding lines, this closing statement contains no nominal chains. Instead, it consists exclusively of two complex graphemes; (M217+M388) and (M217+M124), followed by the numerical notation 1(N14) 7(N01). This numerical expression corresponds to a total of seventeen individual persons and clearly functions as a collective tally of the entries recorded throughout the tablet. The summary therefore synthesizes the detailed individual registrations listed on the obverse and early reverse into a single quantitative statement. Such a bipartite organization, detailed qualitative records on the main surface followed by a numerical total, corresponds closely to the accounting logic characteristic of early administrative writing systems in southwestern Iran.

When considered as a whole, the tablet reveals a highly structured documentary format. The text begins with a probable complex institutional header, proceeds through a sequence of standardized personal or administrative entries, and concludes with a final numerical summary. The consistent placement of terminal complex graphemes and delimiters indicates the presence of a well defined graphic syntax governing the segmentation of the record. At the same time, the internal variation within the nominal chains demonstrates that the system allowed a controlled degree of flexibility in representing individual identities or titles. Together, these features illustrate the sophistication of Proto Elamite administrative notation and highlight the degree to which scribes relied on visual and structural conventions to organize complex bureaucratic information within a limited writing space.

Discussion

The obverse of (MDP 17, 043) presents a structurally coherent administrative document composed of a sequence of nominal entries, each followed by a single unit count (N01), with the notable exception of a small number of reduced or expanded cases. Lines 2–14 conform broadly to a recognizable Proto Elamite administrative template; a sequence of registered persons, each counted once, without explicit commodities or rations specified on the each counted once. Within this apparent in the composition of the nominal chains. Some entries consist of relatively compact sequences, while others, such as lines (2,5,6,7,9,10) show extended strings culminating in complex binary signs. Conversely, line 3 represents a maximally reduced entry, consisting solely of a final classificatory compound and a numerical count, entirely lacking an internal nominal chain. This variability is not random. Rather, it reflects a structured flexibility characteristic of Proto

Elamite administrative practice, in which the internal elaboration of an entry could be expanded or compressed without affecting its participation in the overall accounting logic. The consistency of the numerical values (uniformly 1 N01) strongly suggests that the tablet is not concerned with quantities of goods, but with individual persons as accounting units.

A central analytical problem raised by this tablet is the recurrent contradiction between some internal signs traditionally interpreted as gendered (M388, M124) and the final classificatory compounds ($|M217+M388|$) and ($|M217+M124|$). In line 2, (M388), commonly interpreted as “male” or a male coded worker category, appears at the beginning of the nominal chain, while the entry terminates with ($|M217+M124|$), conventionally associated with a female category. In some other lines (6,7,9,10), the inverse configuration occurs; (M124) appears early in the sequence, but the entry concludes with ($|M217+M388|$). These contradictions are systematic, not exceptional, and occur across several entries. If (M388) and (M124) were functioning solely and directly as biological sex markers, such configurations would be internally incoherent and administratively implausible. The repetition of this pattern across the tablet and its confirmation by the reverse summary requires a reassessment of the semantic roles assigned to these signs (Fig. 3).

The broader Proto Elamite corpus provides crucial context for understanding this phenomenon. (M124) is the fourth most frequent sign in the Proto Elamite corpus, attested approximately 330 times in about 136 texts, excluding variants and complex graphemes (Dahl et al., 2018: 30). It is widely documented in rationing texts (MDP 17, 45; MDP 26, 156), where it alternates systematically with (M388) and frequently appears in foreman like or supervisory contexts (Desset, 2016; Nissen et al., 1993). Its appearance in the complex grapheme $|M217+M124|$ in (MDP 17, 043) aligns with this broader pattern of institutional categorization rather than individual description. (M388) is even more frequent, occurring approximately 620 times in around 345 texts, with an additional 70 attestations in complex signs (Dahl et al., 2018: 24). While often glossed as “man” or “male,” its actual usage is demonstrably more flexible. (M388) can introduce long nominal strings, function as a category marker for unclassified groups of workers, summarize large decimal counts of individuals, and appear in positions structurally parallel to non gendered worker category signs.

Graphically, (M388) corresponds to proto cuneiform (KUR^a), though with an inverted orientation, while its presumed female counterpart (M72) aligns graphically and directionally with (SAL). The orientation discrepancy between (M388) and (KUR^a), contrasted with the stable alignment of (M72) and (SAL), strongly suggests a complex and non mechanical process of sign borrowing during the Uruk IV period, rather than a simple semantic transfer of “male” and “female” categories (Englund, 2004; Dahl, 2013; Yousefi Zoshk et al., 2019). To account for both the internal contradictions and the corpus level behavior of (M388) and (M124), this study proposes a two layer (layered)

Entry 1 (Header)	Entry 2	Entry 3	Entry 4	Entry 5	Entry 6	Entry 7	Entry 8	Entry 9	Entry 10	Entry 11	Entry 12	Entry 13	Entry 14
?													
												?	?
												?	?

Fig. 3: Distribution of Nominal signs across entries; question marks (?) denote uncertain readings or functions made by: Author, 2025).

semantic model for the interpretation of (MDP 17, 043). Within the nominal chains of individual entries, signs such as (M388) and (M124) function as descriptive or relational markers. At this level, they may encode social role, labor affiliation, household or dependency status, or culturally gendered roles without implying final administrative classification. At this layer, (M388) and (M124) are not mutually exclusive and can co occur within a single entry without contradiction. The final compounds ($|M217+M388|$) and ($|M217+M124|$) represent a distinct semantic layer. These are not extensions of the nominal chain, but terminal classificatory markers that assign the individual to an institutionally recognized category for the purposes of registration, accountability, and summation. Crucially, the reverse of the tablet confirms this interpretation. The reverse does not recount internal nominal distinctions; instead, it summarizes 17 registered individuals, grouped exclusively by the final categories of ($|M217+M388|$) and ($|M217+M124|$). The internal complexity of the obverse entries is entirely flattened at this stage. The evidence from (MDP 17, 043) demonstrates that Proto Elamite writing cannot be reduced to a simple system of economic bookkeeping or biological categorization. Instead, it operates as a multi layered administrative technology, capable of recording individuals as social persons rather than commodity units, distinguishing between descriptive identity and institutional classification, and collapsing complex social information into administratively actionable categories at the point of summary. This layered logic anticipates later Mesopotamian administrative practices, yet retains a distinctively Proto Elamite character, particularly in its tolerance for internal semantic plurality within a single entry. By resolving the apparent gender contradictions through a layered interpretive model, this analysis reframes (M388) and (M124) not as rigid sex markers but as flexible administrative signs whose meaning depends on structural position.

Conclusion

This study has examined the proto Elamite tablet (MDP 17, 043) through a close structural, contextual, and comparative analysis, with particular attention to the distribution

and function of the signs (M388) and (M124). By integrating line by line description with corpus level data and cross script comparison, the article has demonstrated that apparent contradictions in the internal use of these signs are not anomalies or scribal inconsistencies, but rather the outcome of a deliberately layered administrative logic. The primary contribution of this study lies in the identification and articulation of a two layer interpretive model. At the first layer, (M388) and (M124) operate within nominal chains as descriptive or relational markers, capable of encoding aspects of social role, labor affiliation, or culturally gendered identity without fixing an individual's final administrative status. At the second layer, the terminal compounds (|M217+M388|) and (|M217+M124|) function as institutional classifiers, reducing complex personal descriptions to stable categories suitable for enumeration, verification, and summary. The decisive evidence for this distinction is provided by the reverse of the tablet, which records only the final classificatory totals and entirely suppresses the internal descriptive complexity of the obverse.

This layered interpretation resolves a long standing tension in Proto Elamite studies between readings that emphasize gender as biological sex and those that treat signs such as (M388) and (M124) as worker categories. The evidence from (MDP 17, 043) shows that both positions are partially correct yet incomplete: these signs are neither purely biological nor purely occupational, but context dependent markers whose semantic value is determined by structural position within an entry. The frequent occurrence of (M388) and (M124) at the beginning of long nominal strings, its ability to summarize large groups of otherwise unclassified individuals, and its graphic and functional relationship to proto cuneiform signs all point to its role as a high level category indicator rather than a simple sex marker. From a broader perspective, this tablet supports the view that Proto Elamite writing was already capable of abstract institutional reasoning, extending beyond the recording of commodities and quantities. Individuals are treated here as administrative entities, whose socially complex identities could be recorded, manipulated, and ultimately collapsed into standardized categories. Such practices imply a bureaucratic environment in which writing served not merely to count, but to mediate between social reality and institutional order.

The structural and semantic observations outlined above give rise to several interrelated interpretive propositions regarding the administrative logic of tablet (MDP 17, 043). First, the document is best understood as recording a process of institutional registration rather than a simple demographic enumeration. The repeated terminal categories represented by the compound signs (|M217+M388|) and (|M217+M124|) suggest the existence of two overarching administrative classes into which individuals were formally entered. Within this framework, the tablet does not function as a census of biological males and females, but as a register that organizes individuals according to institutional affiliation. While gendered aspects of identity may be embedded within certain signs of the nominal chains, these elements appear to be subordinated to the

classificatory logic of the administrative system. A second interpretive possibility concerns the internal semantic role of the signs M388(and)M124(within the nominal sequences. Their distribution suggests that they may encode culturally structured roles or social positions that were themselves gendered in practice, such as forms of labor participation or institutional function. Importantly, however, the presence of these signs within personal sequences does not necessarily determine the final administrative category to which an individual is assigned. Instead, they may reflect attributes of identity or activity that coexist with, but remain analytically distinct from, the formal classificatory categories represented by the terminal compounds. A third observation relates to the organizational logic visible on the reverse of the tablet. The concluding section exemplifies a clear administrative strategy of reduction; the complex nominal information present in the individual entries is systematically removed and replaced by a concise categorical and numerical summary. In this process, the detailed personal sequences recorded on the obverse are distilled into the two institutional categories and their associated totals. Such a transformation reflects a bureaucratic practice in which the richness of individual identification is progressively condensed into abstract units suitable for accounting, supervision, and archival control.

Taken together, these patterns indicate that Proto Elamite writing operated as a multi layered administrative system capable of sustaining several semantic registers simultaneously within a single document. At one level, the tablet records individual identities through structured nominal chains; at another, it classifies those individuals within broader institutional categories; and finally, it converts these categories into numerical summaries that serve the purposes of administrative accountability. Recognizing this layered structure not only clarifies the functional roles of the signs (M388) and (M124) within the document, but also contributes to a broader understanding of how early writing systems conceptualized persons, labor, and institutional belonging. In this sense, tablet (MDP 17, 043) constitutes an important witness to the emergence of writing in late fourth millennium Iran as a technology of social organization and administrative abstraction, extending beyond the narrow domain of economic accounting.

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Conflict of Interest

In adherence to ethical publication standards, the authors affirm that there are no conflicts of interest, either personal or financial, that could have influenced the content or conclusions presented in this research.

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فراتر از حسابداری: بررسی لایه‌های معنایی افراد ثبت شده در گل نبشته آغازیلامی (MDP 17, 043) به دست آمده از شوش

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چکیده

این پژوهش به بررسی یک گل نبشته استثنایی آغازیلامی از شوش (MDP 17, 043) می‌پردازد که از الگوی متعارف متون حسابداری اقتصادی فاصله می‌گیرد؛ زیرا به جای ثبت کالاها یا پرداخت جیره، نام ۱۷ فرد را فهرست کرده است. مسئله محوری این پژوهش، ناسازگاری ظاهری میان نشانه‌های دارای بار جنسیتی در درون زنجیره‌های اسمی و طبقه‌بندی‌های یکنواخت یا متقابلی است که در پایان این زنجیره‌ها و نیز در شمارش نهایی پشت لوح مشاهده می‌شود. این مطالعه با تکیه بر تحلیل دقیق ساختاری و زمینه‌ای لوح نشان می‌دهد که متن برپایه یک نظام معنایی دوسطحی عمل می‌کند. نشانه‌هایی مانند (M388) و (M124) که در درون زنجیره‌های اسمی ظاهر می‌شوند، در سطحی توصیفی عمل کرده و نقش‌ها یا جایگاه‌هایی را نشان می‌دهند که لزوماً به جنسیت زیستی فروکاستنی نیستند. در مقابل، ترکیب‌های پایانی |M217+M388| و |M217+M124| افراد را در قالب مقوله‌های نهادی طبقه‌بندی می‌کنند که براساس آن‌ها هر فرد به عنوان یک واحد اداری قابل شمارش ثبت می‌شود؛ از این رو، شمارش نهایی در پشت لوح نه بیانگر جنسیت یا نقش‌های کارکردی افراد، بلکه نشان‌دهنده تعداد کل افراد ثبت شده برپایه جایگاه نهادی نهایی آنان است. این ساختار معنایی لایه‌مند از وجود منطقی اداری پیچیده در نظام ثبت و نگارش آغازیلامی حکایت دارد و نشان می‌دهد که ثبت افراد در این نظام صرفاً به حسابداری اقتصادی محدود نبوده، بلکه ابعاد اجتماعی و نهادی هویت افراد را نیز در بر می‌گرفته است.

کلیدواژگان: آغازیلامی، طبقه‌بندی اداری، هویت اجتماعی، معناشناسی نهادی، نظام‌های نوشتاری آغازین، شوش، ثبت افراد.



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