

ACCOUNTABILITY PRACTICES IN THE KINGS' PERIOD IN ANCIENT SRI LANKA (377 BC - 1017 AD)

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INTRODUCTION

Accountability is frequently used as a strategy for achieving personal and collective goals of democracy, justice, administrative efficiency, effective management, and ethical governance (Dubnick & Justice, 2004). In the field of *accounting*, accountability is a broad term used to describe how effectively and efficiently financial resources are used for each activity. (Jones, 1984). The better practice of accountability in the accounting profession depends on the development of the necessary infrastructure such as legal framework support systems, professional bodies, standards, and accounting, procedures (Emenyonu, 2007).

The roots of accountability can be traced to ancient settings and biblical references, from Egypt (Carmona & Ezzamel, 2007) to Athens (Jameson & Roberts, 1984) to China (Chang, 1998). The linking of the word itself to the modern conceptualization of accountability first occurred under the Norman rule of England and Sicily in the 11th and 12th centuries (Dubnick, 1998). It is generally considered that accountability in Sri Lanka developed under British influence. Nevertheless, there is evidence that accountability existed even at a time when there was no significant European influence in Sri Lanka. Accordingly, from the ninth and tenth centuries, there is evidence of a well-organized society and sophisticated systems of accountability and governance, as well as the use of accounting and auditing practices in ancient Sri Lanka (Liyanarachchi, 2009, 2014; Kumarasinghe, 2011).

Hence, it is important to study the development of Accountability practices in the Pre-Colonial period (Kings' period) as it will show the indigenous Good Governance and Accountability practices in Sri Lanka and how they evolved because the International Monetary (2021) stated that there is a need for transparency and accountability in the use of public resources in current Sri Lanka. Accordingly, the current Sri Lanka has faced a big practical gap in accountability. Studying the evolution of accountability is crucial to determining the appropriate accountability framework for a country. Therefore, this study explores the evolution of accountability practices during the reign of ancient Sri Lanka and informs management readers about the existence of ancient literature such as inscriptions that provide many valuable lessons on efficient and effective accountability practice.

METHODOLOGY

The study used the qualitative research method as the main objective of the authors is to how and whys of the accountability practices of the ancient kings of the ancient kingdom of Anuradhapura (377 BC - 1017 AD). This study was conducted by using secondary data collected from archival data sources. Secondary data was obtained from *Epigraphia Zeylanica* and *Inscriptions of Ceylon* volumes which are issued by the Sri Lankan Archeology department. This series of books presents a collection of ancient inscriptions with English translations. The data analysis method for this study is qualitative content analysis.

This study makes special mention of the Anuradhapura Kingdom period, which was considered an era of good accountability and governance and served as a model for many empires around the world as its administrative structure was well established and governed.

RESULTS AND DISCUSSION

The accountability practices were explored according to Dubnick and Justice's (2004) Accountability Model which identified accountability in six perspectives as shown in table 1.

Table 1

Accountability in six perspectives

Frame	Accountability is conceptualized as:
Cultural	World view
Institutional	Rules, norms, grammar
Social Transactional	Account-giving, excuse-making, image managing
Organizational	Technique and technologies (e.g.: reporting, auditing, oversight)
Task Environmental	Managing expectations
Social Psychological	Role identity

Note. (Dubnick & Justice, 2004)

Cultural: It means a culture in which people are inherently motivated to be accountable for their actions. The culture of Anuradhapura's kingdom was largely based on Buddhism. There was a society created with individual responsibility with implied rules and cultivating an idea on their next birth to avoid unaccepted practices in the society an example- in Garadigala Rock Inscription of Sena I (833-853 AD) clearly stated that if anyone harmed to the paddy field they will not receive food in next birth and they may be born as animals:

“kumburat avul kala kenek budana bat nolabet para danmaye balu kavudu vetvayi kapakale senasuna bavin”

(Source - Epigraphia Zeylanica I)

Institutional: Accountability is expressed as rules, and norms that “govern” the authority to deliver it. There were rules imposed in ancient times to ensure social harmony, protect the environment, and encourage ethical behavior. As an example: Vevalkatiya Slab Inscription of Mahinda IV (956-972 A.D) shows,

“me pokun bada aniya nokaranu kot hindvu Attani kanu perehar samvat pahani”
Translation: “This commandment stone was erected to prohibit anyone from doing anything illegal around this pond”

Social Transactional: In the context of social transactions, it emerges as a way for individuals to connect. It is an ongoing process of accounting that is fundamental to developing and maintaining trust and improving transparency and image management. There was plenty of evidence that the ancient kings used accounting records (Liyanarachchi, 2009, 2014) and used rock inscriptions for impression management by mentioning their donations to temples (Kumarasinghe et al., 2018)

Organizational: The techniques and technology are used to achieve success through accountability. There, a formal or informal mechanism is developed to resolve ambiguities, thereby establishing accountability. There was plenty of evidence of the accounting mechanism used in the ancient Kings’ period.

Task Environment: Here the focus is on managing expectations. The Tonigala Inscription of the fourth century AD and the Badulla Pillar letter of King Udaya IV (946-954) are the most suitable examples as the Tonigala inscription explains how a seed bank was operated with specific interest rates and the Badulla Pillar letter presents the constitution developed for a merchant city.

Social Psychological: In the context of social psychology, it emerges as the study of individual behaviors and actions about the development, structure, and functioning of social groups. The concept of accountability has emerged within a social psychological framework, and "role identity" is a key term in social psychological theory. It is evidenced that there were Accounting titles used such as *ganaka* (accountant), *mahaganaka* (chief accountant), and *ganacadaka* (corporate director).

CONCLUSION AND IMPLICATIONS

The present study has undertaken an examination of Ancient Accounting practices through the lens of the accountability framework proposed by Dubnick and Justice (2004). The inquiry has compellingly demonstrated the existence of accountability practices during the era of Ancient Kings. The historical insights garnered from this investigation hold valuable implications for the development of contemporary policies and procedures aimed at fostering accountability within society. The notable feature that emerges from this historical analysis is the robust presence of accountability at various levels during ancient times, encompassing interactions between the state and individuals, individuals and the state, and individuals among themselves. An illustrative instance of accountability from the state to individuals is discernible in the meticulous documentation of tax collections by state officials, which was subsequently inscribed onto rock surfaces. Further substantiating the accountability practices, historical evidence attests to the consistent remittance of taxes to the state by individuals, along with the provision of a portion of their harvest for contributions to the state treasury or religious institutions. These practices underscore the individual's conscientious obligation toward the state, thus reinforcing the notion of accountability within the Ancient context. The lessons gleaned from this historical inquiry carry significant relevance for contemporary society, particularly in the cultivation of a culture of accountability. Drawing upon the rich historical precedent, contemporary policymakers and practitioners can derive valuable insights to inform the design and implementation of modern accountability mechanisms that resonate with the historical ethos of responsibility and transparency.

Keywords: Accounting history, accountability, accountability conceptualization, ancient accounting practice

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