

Since ancient times, accounting has been a necessity for any type of society, since it is the only way to guarantee knowledge of the quantity of goods and the administration of resources.

In our Andes, the quipu (knot, in Quechua) was invented, a utensil made of a series of strings of cotton, wool or other materials, which were knotted in different ways in order to represent accounts of the most diverse nature: resources, taxes, censuses, agricultural calendars, services such as the mita, and even demographic records.

The Incas used quipus as tools for ideological, administrative, military and economic power and control. The specialists in charge of interpreting them were the quipucamayoc.

The oldest quipus date back to 800 AD, i.e. to the time of the Wari Empire. But without a doubt, the most standardised and sophisticated ones date back to the Inca Empire.

The yupana was an Inca tool for accounting operations. They were boards with square and circular squares on which pebbles or seed grains were placed. It is assumed that the yupanas were used together with the quipus.