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## Article

# From Cosmological to Commercial Form: A Buddhist Theory of 'form', 'space' and 'stream of re-becoming' in mid-19th century Thai accounting

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# Critical Perspectives on Accounting

## 2019

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### From cosmological to commercial form: A Buddhist theory of 'form', 'space' and 'stream of re-becoming' in mid-19th century Thai accounting.

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#### A B S T R A C T

This paper elaborates a Buddhist theory of practice which revises theoretical emphasis in the critical accounting literature on the dominance or hegemony of accounting 'structures', particularly structural interpretations of dominance and hegemony adapted from analytical frameworks in the works of Gramsci, Foucault, Bourdieu, Giddens and Latour. Using Buddhist theoretical concepts of 'form' (*rūpa*), 'space' and 'emptiness' (*suññatā*), and 'stream' (*sota*) of 're-becoming' (*punabbhava*), this paper argues that perceived dominant or hegemonic 'forms' are inherently transient and ephemeral (*anicca*) because they are continually emptied of 'self' (*anattā*) by confluent 'flows' of practice which course in 'spaces' within, through and around these 'forms' and constantly dis-aggregate and re-aggregate them in variegated ways. The paper exemplifies this importance of 'flows' of practice in 'empty spaces' in terms of a case-study of transformation from Buddhist cosmologically-premised tax-accounts to commercialised tax-accounts based around Chinese trading practices in mid-19th century Siam/Thailand. The paper analyses the nature of this Siamese accounting transformation or stream of 're-becoming' in terms of the confluent flow of different cosmological and commercial accounting practices, and argues in consequence for the impermanent and transient nature of dominant or hegemonic accounting structures and formations.

#### Keywords:

Buddhism

Form/space

Stream of re-becoming

Thailand

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#### 1. Introduction

Through adapting critical frameworks from the theoretical methodologies of Gramsci, Foucault, Bourdieu, Giddens, and Latour, accounting scholars have in recent decades demonstrated how dominant and hegemonic accounting structures or networks constitute the accounting subject. In Gramsci's (1971, 1977) terms, the work of critical accounting scholars has emphasised the construction and negotiation through accounting practice of a consensual hegemony for business activities by different historical strata and structural groups across classes and sectors of society. Critical accountants using Foucault's genealogical methodology have demonstrated in terms of different practices, structures, institutions, and countries how accounting discourse can 'categorise the individual, mark him by his own individuality, attaches him to his own identity, and imposes a law of truth on him which he must recognise and which others must recognise in him'

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(Foucault, 1982, p. 212). Where Gramsci (1971, pp. 161, 366; 1977, pp. 34–35) had conceptualised this consensual hegemony and subjection in terms of individuals, collective actors and classes, Foucault sought an explanation of hegemonic control by focusing on the accumulative impact of multiple contingent practices, both discursive and material, in building such structural power relations (Foucault, 1965, 1975, 1977, pp. 125–228, 1980; see also Smart, 1983, 1986, 1988, p. 162; Grey, 1994; Dreyfus & Rabinow, 1982; Poster, 1984). Similarly, Bourdieu's (1977, pp. 78–87) habitus has been used to explain the adequation of practice to dominant structures, whereby interiorization of structures in the habitus from the 'field' of practice creates 'dispositions' which are re-articulated in 'strategies' of practice that often function to reproduce the dominance of existing structures over alternatives which might modify their meaning. Using Giddens' (1979, 1984) theory of structuration, critical accounting scholars have also revealed the ways in which, at any moment of practice, there exists a 'dialectic of control' in which higher-order agents deploy superior resources to exert subjective power over subordinate agents in the creation of signification, legitimation and dominance. Latour, (2005, pp. 205–14) has also emphasised how the individual actant is an assemblage of 'plug-ins' swarming in from other agencies in a network that dominates the constant translation of actions in their continual re-assembling of the collective. The insights of Gramsci, Foucault, Bourdieu, Giddens and Latour when applied in critical accounting have led to recognition that accounting practice simultaneously structures and restricts what is possible for accounting practitioners and wider users.

There has however been much less focus on practice that stands in variance or opens up space in opposition to dominant or hegemonic structures in accounting applications of the theorisations of Gramsci, Foucault, Bourdieu, Giddens and Latour. In his use of Gramsci's (1971, 1977) praxis Marxism, Williams (1977) has demonstrated that hegemonic structures are often susceptible to transformation as a result of their interpretive openness and the existence of residual or emergent practices in different 'organic intellectuals' and social strata. By and large, however, in critical accounting, while the dynamism of Gramsci's model is generally preferred over classical Marxism, a predominant application of Gramsci (1971, 1977) has focused on the extent to which identity is moulded and naturalized by consensually-negotiated hegemonic structures or 'historical blocs.' Likewise, within and around Foucault's (1965, 1970, 1975, 1977) structural archaeologies and genealogies of knowledge and power, that highlight the disciplinary practices of 18th and 19th-century European society, there lies a multiplicity of practices in spaces which have not been expunged but await potential development into alternative panoptic visions. In use of Foucault's methodology in critical accounting, nonetheless, structural discourses tend ultimately to dominate and restrict in disciplinary terms what is possible, rather than encounter such variance in multiplicities of opposing practices. Similarly, in the use of Bourdieu's (1977) habitus or Giddens' (1979, 1984) 'dialectic of control' in critical accounting, displacement of alternative practice in spaces within the habitus or cognitive 'structures' often tend to function in similar ways to Foucault's disciplinary formations by re-affirming the continued dominance of particular 'structures' and their 'dispositions' in determining future practice at the expense of alternative practices which might empty a particular structure of its meaning. Analogously, Latour, (2005) dynamically emphasises human and non-human 'actants' as creative assemblages of 'plug-ins' coming in from (flat-structured) networks of other actants and creating a constant re-assembling of the collective. However, much use of Latour (2005, pp. 205–14) might be said to undervalue or delimit the vast critical potential of plural practice that lies in spaces in-between (flat-structured) networks for the generation of transformative change, especially pluralist perspectives silently embedded in universal accounting networks (for example, Gallhofer, Haslam & Yonekura, 2015; Brown, Dillard, & Hopper, 2015). In general terms and varying degrees, the focus in critical accounting theorisation derived from Gramsci (1971, 1977), Foucault (1965, 1970, 1975, 1977), Bourdieu (1977), Giddens (1979, 1984) and Latour (2005) tends predominantly, and at times conservatively, to lean towards emphasis on the durable, unyielding and almost indelible hegemony of 'structures' and in consequence to under-estimate and marginalise variance and re-negotiation of such dominant structures by everyday accounting practice in alternative spaces within and around them.

This paper argues that this lack of a balanced focus on variance and space in contradiction or challenge to dominance and hegemony is in substantial degree due to an analytical over-emphasis on 'structural' processes of subjection which de-emphasises and staticizes 'flows' of practices within and around dominant paradigms. This paper exemplifies this argument by examining the transformation of state accounting practice in mid-19th century Siam (Thailand) with an emphasis on variance and re-negotiation of dominant Buddhist and cosmologically-organised tax-accounts by commercialised head-tax and tax-farm accounting during the reigns of Kings Rama III (1824–51) and Rama IV (1851–68) in the Early Bangkok period (1782–1868). The paper analyses this historical accounting transformation from the perspective of a Buddhist theory of practice which challenges emphasis on the durable, unyielding and indelible hegemony of 'structure' by using three Buddhist concepts (1) phenomenal 'form' (*rūpa*), (2) 'emptiness' (*suññatā*) and its expression as 'empty space', and (3) a stream (*sota*) of transformation or 're-becoming' (*punabbhava*). First, the paper emphasises the impermanence (*anattā*) and friable dominance or non-self (*anicca*) of structured, panoptic accounting 'form' as a result of its conjunction with an inherent 'emptiness' expressed as 'empty spaces' within which 'flows' of accounting practice generate constant re-negotiation of socio-economic relationships in a stream of historical 're-becoming' that continually revises accounting 'forms'. Unlike emphasis on the indelible, durable and unyielding nature of accounting dominances or hegemonies in much of the critical accounting literature, it is argued that the dominance or hegemony of 'form' is always impermanent, transient and friable because of its essential relationship with the variance created by the 'emptiness' that encompasses and invests it in constituting the whole. In reality, 'emptiness' and its manifestation as 'empty space' is fundamental to understanding of accounting construction and transformation. To adapt Isaac Stern's succinct analogy, 'emptiness' is the silence between the 'form' of the notes, which together make the music

(Fletcher, 2001, p. 370). Secondly, this study demonstrates the importance of the Buddhist paradigm of 'flows' of (accounting) practices within a stream of 're-becoming'. The paper locates the dialectic of 'form' and 'emptiness' within a 'stream' of 're-becoming' to explain the constant transformative dynamics of 'flows' of everyday practices that continually re-constitute 'form'. In contrast to much of the critical accounting literature using Gramsci, Foucault, Bourdieu, Giddens and Latour, where focus on 'structure' disposes analysis to more static descriptions of dominance or hegemony, this study seeks to stress the impermanence and frangibility of (allegedly) dominant and hegemonic accounting 'forms' by emphasising the fundamental importance of 'flows' of transformative practice in 'empty spaces' in-between such 'forms' within a 'stream of re-becoming'. Using Buddhist concepts of 'form', 'emptiness' and a 'stream of re-becoming', this paper thereby seeks to interrogate and qualify western paradigms of hegemony and their interpretative roots in 'structure' or 'structured' networks, which have so conditioned critical accounting analyses as well as wider historical literature based on the theorisations of Gramsci, Foucault, Bourdieu, Giddens and Latour.

As empirical evidence for this Buddhist theorisation of practice, this paper uses representative samples of hand-written mid-19th century accounting manuscripts in gold/white ink on blackened palm-leaves, which are located in the Thai National Archives in Bangkok. The discussion of these accounting manuscripts provides a qualitative analysis of two types of Siam's mid-19th century state tax-accounts, namely Chinese head-tax accounts (*phukpee-jeen*) and tax-farm accounts (*phasi-akorn*). (A Thai glossary is provided at the end of the paper). With a view to interpreting these accounts, section 2 below provides an indicative literature review of the different ways that 'structural' theorisations of dominance and hegemony from Gramsci, Foucault, Bourdieu, Giddens and Latour have been used in the critical accounting literature. Section 3 elaborates a Buddhist theory of practice using the Buddhist concepts of 'form', 'emptiness', and a 'stream of re-becoming'. This Buddhist theorisation is applied in section 4 in analysis of the Siamese kingdom's Chinese head-tax accounting, and in sections 5 and 6 to empirical examples of tax-farm accounting. The paper demonstrates how Chinese head-tax and tax-farm accounting sought to channel and co-opt 'flows' of Chinese commercial practices in 'empty spaces' within and around the accounts as a means of re-enforcing an established 'flow' of practice that affirmed the kingdom's cosmological accounting 'form'. In this confluence of cosmological and commercial 'flows' of accounting practice in the accounts, the flow of commercial practices in the 'empty spaces' of the accounts ultimately overwhelmed the 'flow' of practices that had consolidated into the accounts' (and kingdom's) cosmological sense of 'form', pointing to the latter's inherently transient, impermanent and non-hegemonic nature within a historical 'stream of re-becoming'.

## 2. 'Structures' of dominance and hegemony in critical accounting literature

'Structure', and particularly structures of dominance and hegemony, have always been regarded in the critical accounting literature as having crucial importance in interpreting the role of accounting, especially since arguments were made in the 1980s for the need for a study of accounting in its socio-economic context (Hopwood, 1983; Laughlin, 1988). In this respect, the early importance to critical accounting of Gramsci's (1971, 1977) interpretation of Marx (1975a, 1975b) was that Gramsci (1971, pp. 161, 366) re-focused emphasis from Marx's economic structural determinism to give greater importance to what Marx had denominated the ideological super-structure of society in the form of politics and culture (see Anderson, 1976; Boggs, 1978; Joll, 1977; Ransome, 1992). Gramsci gave new emphasis to super-structure by suggesting that a hegemonic and consensually-accepted ideology of a dominant class did not derive automatically from their structural control of the economic base, but had to be continually elaborated by their human agency and dynamically promoted in association with strata and groups within other classes (Gramsci, 1977, pp. 34-35). Gramsci's inter-relationship of human agency, structure and hegemony through practice has proved useful to critical accounting scholars in highlighting the role of accounting for business managers, accountants and politicians in negotiating consensual legitimisation of economic activities.

With regard to the UK, for example, Berry et al. (1985) have demonstrated how the National Coal Board deployed different financial accounting practices to negotiate consensual hegemony on pit closures and thereby manage wider structural relations with miners, trade unions and British governments in the 1970s. Burchell, Clubb, and Hopwood (1985 pp. 406-07) have similarly charted a gradual shift in accounting from a consensual structure of value-added information disclosure and trade union-managerial cooperation to more coercive structural forms of socio-economic hegemony in mid and late 1970s Britain. Goddard (2002) has further explained how the U.K. public sector accounting profession played an important role in reflecting and constituting ideologies that promoted different structural modes of (coercive) liberal-bourgeois hegemony (1820-80), (consensual) corporatist hegemony (1880-1970), and (coercive) neo-liberal hegemony (after the 1970s) (see also Lehman & Tinker, 1987; Richardson, 1987, 1989). In the United States, Tinker and Neimark (1987a) have examined the accounting relationship between General Motors and U.S. government (1917-76). In this relationship, politicians structured a domestic and international environment that facilitated automotive infrastructure development and private capital accumulation, while managers in General Motors provided the state with the fiscal resources to promote consensual hegemony and overcome periodic structural crises in capitalism through provision of public services. Tinker and Neimark (1987b) have further indicated how General Motors' annual reports (1917-76) displaced perceptions of gender exclusion from the capitalist workplace by constructing a consensually-hegemonic ideology that legitimised women's 'place' at home and in U.S. consumer markets (see also Cooper and Sherer (1984) on U.K. corporate reports). For Tinker (1980, 1985), accounting is therefore a calculative ideology that facilitates

the consensual hegemonic control of one class by rationalising its structural appropriation of the production of another class (Tinker, 1985 p. 100) and smoothing over recurrent structural contradictions inherent in wider capitalist (or feudal) society (see also Hopper, Storey, & Willmott, 1987). Bryer (1993a, 1993b, 1994, 1998, 1999, 2000a, 2000b, 2005) has relatedly argued that calculative mentalities (idealised versions of the structural social relations of production) are implemented through accounts (super-structural interventions in production) with a view to enforcing (or modifying) the structural social relations of production of a hegemonic bloc (see also Tinker's (1999) critique). All these Marxist-Gramscian analyses lay emphasis on the 'structural' dynamics of relationships between the socio-economic components/practices of the base and super-structure in explanation of the contributory role of accounting in the creation of capitalist hegemony and change.

There has, however, been much less focus on critical practice that stands in defined opposition to dominant or hegemonic (capitalist) structures, although some critical accounting studies have highlighted Gramsci's (1977, pp. 4, 97) emphasis on resistance of 'organic intellectuals' to consensual or coercive hegemony. For example, Gallhofer and Haslam's (1991) study of accountants in the war-time profiteering crisis in Germany (1914-18) and their discussion of the working-class reformist Henry Champion (Gallhofer & Haslam, 2003), both focus on the practice of 'organic intellectuals' in resisting dominant accounting formations. Gallhofer and Haslam's (2004) arguments on accounting insights derived from Liberation Theology and the educational practice of Paulo Freire (who was influenced by Gramsci) also draw attention to the importance of highlighting resistance to hegemonic structures. Cooper's (1995) study of the Australian National Union of Journalists in the 1980s further qualifies the role of accountants, who on the one hand are seen to provide neutral information which can empower 'organic intellectuals' to make economically-rational, efficient and utilitarian choices, but on the other hand often promote structural consensus with the aims of capitalism and serve to consolidate its hegemonic nature. Overall, however, the prevalent application of Gramsci in critical accounting has been to emphasise, be it critically, how identity is shaped by consensually-negotiated hegemonic 'structures', rather than to focus at least equally on important agencies of resistance which help define and re-define those structures.

Use of Foucault's genealogical methodology by accounting scholars has also contributed to the development of emphasis on 'structural' hegemony in accounting research. Foucault sought to re-elaborate the relational importance that Gramsci had posited between super-structural ideologies and material forces of the economic base in terms that did not prioritise between discursive and material practice (Grey, 1994, pp. 8-10; see also Dreyfus & Rabinow, 1982; Smart, 1983, 1988; Poster, 1984). By drawing on Foucault's (1965, 1970, 1975, 1977, 1980) archaeological and genealogical methodologies, accounting researchers, like Hopwood (1987), have explained the emergence of Josiah Wedgwood's accounting system, and Miller and Napier (1993) have constructed a discourse of calculative technologies in British accounting (double-entry bookkeeping, Wedgwood's cost accounting, discounted cash flow accounting of the 1960s, value-added accounting in the 1970s and standard costing). In particular, Miller and Napier (1993) have delineated the historical genealogy by which this plurality of disparate calculative practices and statements accumulated in a piecemeal fashion over time into a hegemonic 'structural' formation. Burchell et al. (1985) have also drawn on Foucault (1977, 1980) in providing a hegemonic structural genealogy of value-added accounting practice in the form of a confluence of diverse discursive statements and practices on technical accounting standards, national incomes policy, and industrial relations in Britain in the 1970s. Furthermore, Hoskin and Macve (1986, 1988) have demonstrated how such a hegemonic accounting genealogy can transmute into disjunctive trajectories and unforeseeable ends by analysing the discursive and disciplinary inter-relationship of textual re-writing in medieval universities, early double-entry bookkeeping, marking procedures in 19th-century U.S. educational institutions, and early U.S. management accounting practice. These dynamics of practice are particularly beneficial in understanding accounting transformation as a movement of often disparate but related discursive and material activities.

One implication of such 'structural' genealogies of accumulative and multiple practice is however to submerge the resistance which individual or collective agency generates within genealogies and render individuals as 'subjects' in any given discursive formation. As Smart (1986, p. 162) indicates, Foucault (1977, 1981) sought through a focus on practice to provide a non-reductionist description of power relations by de-centring the agential roles of individual or collective actors, classes or state, which Marx (1975c, p. 244) and Gramsci (1971, pp. 161, 366; 1977, pp. 34-35) had perceived to hold power as a result of control over the means of production and negotiation of consensual hegemony. As Kearins and Hooper (2002) have shown in their study of colonial use of accounting to expropriate Maori land in 19th-century New Zealand, and Miller and O'Leary (1987) have demonstrated in their study of cost accounting as part of a discourse of national efficiency in early 20th century Britain and America, subjective power was built up through a diversity of micro-statements/practices which inculcated an individual self-disciplining that replicated into institutional and societal subjection. Organised calculative practices, like accounting, contributed to the construction of such disciplinary regimes as in the 18th-century Spanish Royal Tobacco Factory (Carmona, Ezzamel & Gutierrez 1997, 2002), the early 19th century New Lanark Mill in Britain (Walsh & Stewart, 1993), late 20th-century British industry (Knights & Collison, 1987), the medieval Roman Catholic confessional of Jesuit religious houses (Quattrone, 2004), and Ciceronian rhetoric as a basis for double-entry bookkeeping methods in 16th and 17th-century Italian commerce (Aho, 1985, 2005). As these studies reveal, a power-based truth-claim and ultimately a hegemonic 'regime of truth' (Foucault, 1980, p. 133) were constructed through the evolving structural inter-relationship of a multiplicity of diverse micro-statements/practices, rather than power inhering in individuals or accruing in collectives (as a result of control of the means of production). As Merquior (1985, pp. 112-118) and De Certeau (1984, pp. 45-60) in general critiques and Armstrong (1994, pp. 36-38) in critical



accounting terms have indicated, analytical emphasis in consequence tends to rest predominantly on structural 'regimes of truth' premised on discipline and subjection at the expense of methodological recognition of oppositional agency, resistant statements and tactical practices which oppose and modify the disciplinary power of discursive structural formations.

Analytical adaptation of Bourdieu's (1977) concept of the habitus in critical accounting research might also be said to contribute to a tendency to enforce extant 'structural' dominance, rather than allow potential resistance. Bourdieu's (1977) habitus is a cognitive 'structural' internalization of practice from a 'field', or configuration of social positions, external structures and power relations, within which strategic interactions occur for the accumulation and control of economic, cultural and symbolic 'capital' (Bourdieu, 1977, pp. 171-183). As a result of an agent's strategic choice among habitus structures, selective cognitive structures of the habitus are recursively externalised in the shape of 'dispositions' as a basis for future practice in managing 'capital' resources and exerting power in any given 'field' (Bourdieu, 1977, pp. 78-87). Even though a habitus transmutes over time in relation to its 'fields' (Everett, 2002, pp. 65-66), it tends however in practice to reinforce (at least in Bourdieu's (1977, pp. 78-87) conception) rather than substantively modify existing structural dominances in the 'field' as a result of displacement or marginalisation in the habitus of potential alternative or resistant practice that might produce innovative 'dispositions' (Jenkins, 1992). Hence, within the accounting profession, Lupu and Empson (2015) demonstrate the importance of 'illusio' (Bourdieu, 1998a, pp. 71-72; 2000, p. 201) in conditioning the habitus of French accountants into accepting overwork as the norm. Hamilton and Ó hÓgartaigh (2009) emphasise the way auditors' practice of the 'true and fair view' in accounting reinforces the habitus' promotion of the *status quo*. Jacobs' (2003) analysis of the Big Five audit firms' application forms shows how they reiterate the privilege of a middle-class habitus. In wider societal terms, Neu and Ocampo (2007) and Neu, Ocampo, Graham, and Heincke (2006) demonstrate the near hegemony of a World Bank habitus of accounting practice/technology in Latin American educational development, in spite of local practitioners' realisation that its 'dispositions' often do not work well locally. Similarly, Xu and Xu (2008) note the doomed resistance in 'dispositions' of the habitus of native bankers towards the standardised banking terminology of modern bankers and the Nanjing government in China in the 1920s and 1930s. More rarely and always partially do 'dispositions' seem to challenge the hegemonic power relations-structures of the 'field'. Fukufuka and Jacobs' study (2018), for example, reveals the role of field-specific 'doxa' (Bourdieu, 1977, pp. 159-171; 1990b, p. 66) in determining resistance or acceptance of World Bank accounting practices in Tonga, and Neu, Silva, and Ocampo-Gomez (2008) note resistance of the student habitus in Mexico to a dominant governmental 'field' determined by World Bank accounting practices in higher education. Generally speaking, however, challenge and resistance by the habitus are not the norm in the critical accounting literature.

In consequence, Bourdieu's (1990, 1998b) and Bourdieu and Wacquant's (1992) call for the deployment of socially-engaged and reflexive 'collective (accounting) intellectuals' as agent provocateurs (Grenfell, 2004) is therefore to some extent limited methodologically and rendered more difficult by an inherent conservatism in habitus structures. Nonetheless, Cooper (2002) and Cooper and Coulson (2014) have studied the reflexive involvement of collective academic intellectuals in the Scottish tuition fees debates in 1999 and industrial disaster at ICL Tech. Ltd in Scotland in 2004. Everett (2003) has interrogated comprehensive audit technology that can unknowingly operate politically in favour of managerial efficiency or economy rather than effectiveness in the context of high income and resource uncertainty in Canadian national park management. Neu, Friesen, and Everett (2003) have critically analysed 'character-based' and 'rule-based' ethical discourse in the *Canadian Chartered Accountant* (1911-1999) as generative of symbolic capital that determined the changing nature of the 20th-century Canadian accounting profession. Similarly, Rahman, Everett, and Neu (2007) have critiqued colonising accounting technologies of the World Bank in influencing 'symbolic capital' accumulation for the reinvention of the 'field' of government in terms of water privatisation in new democracies like Ghana. There are also more theoretical or methodological discussions of critical accounting intervention to unmask socio-economic domination, such as Everett (2004) on challenging 'common sense' constructions of environmental accounting practice through 'performative parody' and 'democratic reflexivity', and Neu, Cooper, and Everett (2001) on comparing the effectiveness of critical accounting intervention on the public policy of National Coal Board mine closure in Britain in the mid-1980s and Canadian provincial debt reduction in the early 1990s. As Malsch, Gendron, and Grazzini (2011) have however indicated, many studies which translate Bourdieu's work into critical accounting tend to lack this full or direct political engagement which Bourdieu advocated. The inherent methodological conservatism of habitus structures might be said to contribute in part to limiting the transformative change promoted by reflexive collective intellectuals.

Thus, in the same way that De Certeau (1984, pp. 45-60) critiqued Foucault (1965, 1970, 1975, 1977) for over-focus on the hegemonic 'place' of disciplinary formations at the expense of alternative, liberational 'spaces' of practice, likewise in the case of Bourdieu (1977), there is methodologically a displacement of 'spaces' of alternative practice by the rationalising and hegemonic 'place' or role ascribed to the habitus. De Certeau (1984, p. 59) characterises Bourdieu's concept of habitus as 'the blanket Bourdieu's theory throws over tactics as if to put out their fire by certifying their amenability to [hegemonic] socio-economic rationality or to mourn their death by declaring them unconscious'. In spite of the dynamism of Bourdieu's concepts of 'field', 'capital' and 'habitus' when used holistically to reveal hidden accounting dominations, the concept of habitus tends at the same time to over-state the 'structured' socio-economic rationality of 'place'. It thereby neglects or marginalises the alternative unstructured 'spaces' of tactical practice which foster 'dispositions' that continually challenge that hegemonic accounting sense of 'place' within the habitus and beyond it in the 'field' of practice.

In parallel ways to Bourdieu's (1977) habitus, Giddens' (1979, p. 64, 88-94, 104; 1984, p. 377; 1993, pp. 84, 90-91) structuration theory also internalises external forces as cognitive or virtual 'structures'. Roberts and Scapens (1985) have translated these 'structures' into an accounting framework in their study comparing management by face-to-face and distance relationships, namely structures of 'signification' or an 'interpretative scheme' of rules to create and communicate meaning; structures of 'legitimation' or sanction according to business norms; and structures of power and 'domination', whereby actors at the moment of practice deploy control over 'allocative' (material) resources and 'authoritative' (people) resources as a modality for exercising their transformative and/or subjective power. Roberts' (1990) study of a UK conglomerate, and Macintosh and Scapens' (1990, 1991) studies of the University of Wisconsin, General Motors and Department of Defence applied what Giddens (1979, p. 5) termed a 'duality of structure' to explain how virtual 'structures' act as a medium upon which actors draw to enable engagement in accounting practices, and how in turn these accounting practices can recursively revise virtual 'structures' as a medium on which to draw for successive practice. A wide range of critical accounting scholars have demonstrated the analytical usefulness of Giddens' concept of a 'duality of structure' in analysing change, such as in the British National Coal Board in the early 1980s (Capps, Hopper, Mouritsen, Cooper & Lowe, 1989); reform of the New Zealand health care system in the 1990s (Lawrence, Alam, Northcott, & Lowe, 1997); re-structuring of the Canadian paper companies Abitibi-Price and Avenor in the 1980s/1990s (Buhr, 2002); performance management in a UK restaurant chain in the early 2000s (Ahrens & Chapman, 2002, 2004); change in the pre and post privatised British Gas Corporation after 1986 (Conrad, 2005); and FRS10 rule structuration (Tollington, 2006). A substantive focus in many of these accounting studies rests in particular on virtual 'structures' of 'domination'. Giddens (1984) suggested a 'dialectic of control' in which higher-order actors with superior 'allocative' and 'authoritative' resources assert their dominance through practice, while subordinated actors have more limited leverage to resist or revise such 'structures' of domination, often in measure to the need of their superiors to secure their consensual compliance in practice. Macintosh and Scapens (1990) delineated such an institutional 'dialectic of control' between the State and University of Wisconsin in the 1970s and 1980s and other studies have subsequently applied Giddens' 'dialectic of control' in a range of contexts, such as Conrad (2005) on the British Gas Corporation; Tollington (2006) on FRS10; Manson, McCartney and Sherer (2001) on audit automation; Macintosh's (1995) study of profit manipulation; Seal (2003) on local government incremental budgeting; Scheytt, Soin, and Metz (2003) on European cultural specificities in management accounting and control; Uddin and Tsamenyi (2005) on state-Ghana Food Distribution Corporation relations; and Jack (2007) on UK supply-chain relations since the 1990s. The predominant focus of many such studies rests on 'structural' domination and governability.

Like Bourdieu's (1977) habitus, there are however a number of limitations inherent in the application of Giddens' (1979, 1984) structuration theory which can dispose it to emphasise dominant cognitive 'structures' over agency for change. First, Boland (1993, 1996) in discussion with Scapens and Macintosh (1996) drew attention to Giddens' (1984, pp. 293-297) 'circuits of reproduction', whereby structured practice tends recursively to reproduce existing structures, rather than necessarily recognise or generate alternative agential consensus for change. 'Circuits of reproduction' thereby tend to limit identification or implementation of alternative practices which might revise the meaning of particular structures within a 'dialectic of control'. For example, Capps et al. (1989) emphasise the persistence and durability of established 'structures' of National Coal Board behaviour in Britain (1982-84) which affirmed the status quo. Jack (2005) indicates that dominant accounting practices in post-war British agricultural accounting endured because of their taken-for-granted nature or lack of knowledge of alternatives. Lawrence and Doolin (1997), Lawrence et al. (1997), and Hassan (2005) demonstrate how clinical staff in New Zealand and Egyptian hospitals in the 1990s sought to adhere to accounting for medical provision on grounds of patient need, rather than relativize that provision in terms of business effectiveness and cost efficiency. 'Circuits of reproduction' of dominant structures have a tendency to affirm those structures, rather than recognise and initiate change.

Secondly, Cohen (1989, 1999, p. 97) has suggested that Giddens' (1991, pp. 36-37) focus on motivation defined primarily by a need for the ontological security of routine practice can lead to under-statement of alternative practice, and (to elaborate this argument) thereby limit consciousness of resistance to dominant 'structures' within a 'dialectic of control'. Granlund (2001), Buhr (2002) and Busco, Riccaboni and Scapens (2006) argue in different ways that structured accounting change is limited by a sense of ontological security expressed in institutionalised accounting routine. Alam, Lawrence, and Nandan (2004) illustrate how colonial promotion of indigenous ontological security in land ownership accounting in Fiji has resulted in longer-term contradictions within management accounting in the Fijian Development Bank. Similarly, Jayasinghe and Thomas (2009) highlight the limits of indigenous accounting change as a result of the dominance of patronage politics in determining the ontological security of subaltern groups in a rural Sri Lankan fishing village. 'Circuits of reproduction' coupled with a drive for ontological security within a 'dialectic of control' might be said (like Foucault's disciplinary formations or Bourdieu's habitus) to limit and marginalize practice which challenges or resists virtual 'structures' of domination.

Thirdly, in elaboration of strong structuration theory, Stones (2005) has indicated that Giddens' (1984, pp. 288-93) 'methodological bracketing' tends to counter critical explanation of how practice is connected between different levels of individual 'strategic conduct analysis' and 'institutional analysis'. Such a methodological disconnect potentially makes explanation of individual agential challenge or collective resistance to 'structural' domination less feasible or probable. Many of the sources of structured accounting transformation, which Englund, Gerdin, and Burns (2011, pp. 502-3) identify, relate to structural changes in the conditions governing system reproduction, contradictions in organisational



structures, and incremental or unintended structural reproduction. Much less structuration research has been characterised in terms of a primary focus on how reflexive agents critically and continually challenge virtual accounting 'structures' with the purpose of bringing about accounting transformation, although examples are found in [Conrad \(2005\)](#) on British Gas, 1986-98; [Gurd \(2008\)](#) on the Electricity Trust of South Australia in the mid-1990s; [Lawrence et al. \(1997\)](#) on crisis change, resources control and reflexive appropriation of tradition in New Zealand hospitals in the 1990s; and [Seal, Berry, and Cullen \(2004\)](#) on supply chain reflexivity of a UK electronics company in the late 1990s. More recently, in consequence, some critical accounting analyses (see [Jack & Kholief, 2007](#); [Coad, Jack & Kholeif, 2015](#)) have sought to overcome the limitations of 'methodological bracketing' by applying [Stones' \(2005, pp. 84-86\)](#) quadripartite cycle of strong structuration (and especially his distinction between 'agent conduct analysis' and 'agent context analysis' ([Stones, 2005, pp. 121-23](#)), in association with 'position-practice relations' from [Cohen \(1989\)](#)). Thus, [Englund and Gerdin \(2008\)](#) have sought to distinguish conceptually between situated management accounting (scripts) and non-situated modalities (structures) which enable or constrain practice. [Jones and Dugdale \(2001\)](#) have developed the concept of a macro and micro 'accounting regime', and [Ahrens and Chapman \(2002\)](#) explain employee modification of management accounting practice and business structures in a UK restaurant chain. Other critical accounting researchers have directly adapted [Cohen's \(1989\)](#) 'position-practice relations' in analysing joint venture companies in oil/petroleum production and shipment in South America and Greece ([Coad & Glyptis, 2014](#)); the inter-conditioning of different level agents and their position-practice relations in creation of a carbon pricing system ([Moore & McPhail, 2016](#)); the position-practice relations of different managerial interpretative structures of external accounting information in manufacturing product development ([Feeney & Pierce, 2016](#)); decision-makers' cognitive structures and position-practice relations in strategic investment decision-making ([Harris, Northcott, Elmassri, & Huikku, 2016](#)); and how local 'agents-in focus' within the broader parameter of an 'agent context analysis' of the 2008 financial crisis acted to change budgetary control structures in a Greek hospitality organisation ([Makrygiannakis & Jack, 2016](#)). As [Englund and Gerdin \(2014, p. 177\)](#) indicate, strong structuration studies in critical accounting have thereby been enabled to elaborate on the capillary ways that day-to-day accounting practices reproduce the dominance of virtual structures. Concomitantly, there has also been greater focus on agential resistance in position-practice relations to the dominance of such virtual 'structures'.

Nonetheless, still relatively few accounting studies primarily forefront the existential importance of continuous challenge and agential revision of 'structural' dominance within the structuration process. Indeed, in spite of the individual and collective agency that strong structuration enables, [Stones \(2005, p. 113\)](#) himself argues that Giddens gives too much weight to the ability 'to choose to do otherwise' and writes that 'many of the things an agent does will be experienced, more or less tacitly, as things that are required of them by their embeddedness in a particular range of position-practices. As incumbents of those positions, they will have imposed upon them, independently of what they currently would ideally like to do, a certain range of things that have to be done... They will very often experience these demands as 'irresistible causal forces' [and] 'the only feasible option'. Ultimately, strong structuration enables ontic and collective agential change of virtual structures, but it is overwhelmingly a 'structure'-dominated, negotiated, and moderate change that results, as [Coad and Herbert \(2009, p. 189\)](#) recognise in their study of a British electricity utility from the late 1990s. Like Gramsci's consensual hegemony, Foucault's disciplinary formations and Bourdieu's habitus, [Giddens' \(1984\)](#) 'dialectic of control' and [Stones' \(2005\)](#) strong structuration theory, can lead to over-focus on the durability of dominant accounting 'structures' at the expense of emphasising the essential spaces of challenge and resistance which bring about their continual modification and change.

Critical studies of accounting practice have also sought to translate [Latour's \(1987, 2005\)](#) actor-network theory into accounting terms as a means of revealing a more viable alternative consciousness with which to modify 'governability' discourses, such as those of [Foucault \(1965, 1975, 1977, 1981\)](#), or the structuration theories of [Giddens \(1984\)](#) and [Stones \(2005\)](#). Actor-network theory also provides a 'flat ontology' which seeks to eliminate focus on different micro, meso and macro-levels of 'structure'. As [Justesen and Mouritsen \(2011, p. 164\)](#) have argued, much of the critical accounting literature using [Latour \(1987\)](#) has focused on how accounting is a contingent process in which heterogeneous groups of people, inscriptions and technologies are all temporarily associated at moments in time in on-going dominant network 'fabrication'. Thus, for example, Latour-based use of 'translation', 'inscription', 'calculative technologies' and 'action at a distance' are used to describe the contingent nature of accounting and modern state development in dominant network 'fabrication' in [Miller \(1990\)](#) and [Miller \(1991\)](#) on the 'accounting constellation' of calculative technologies that 'translated' into discounted cash flow. Likewise, [Robson \(1991\)](#) analyses the contingent 'translation' process involved in the formation of the UK Accounting Standards Steering Committee. Moreover, as [Chua \(1995\)](#) demonstrated in her use of 'translation' to discuss the 'fabrication' of case-mix accounting in Australian hospitals (1988-91), actor-network theory is able to provide detailed realist descriptions of networks of human and non-human agents to reveal how power relations and domination are constructed through enrolment in networks. Similarly, in their studies of British National Health Service (NHS) hospitals in the early 1980s, [Preston, Cooper, and Coombs \(1992\)](#) and [Broomfield, Cooper, and Rea \(1992\)](#) explain how resistance from clinical practitioners to determination of their medical activities by accounting practices was diffused as a consequence of the enrolment of such practitioners in networks for the 'fabrication' of a management budgeting system and resource management accounting. In much of this early Latour-based literature, a main focus lay on the way 'fabrication' and 'translation' of dominant and often deterministic networks invariably overcame opposition or resistance.

Subsequently, this early focus on dominance and governability was modified. By adapting Latour (1987, 1996, 2005), Quattrone (2009), for example, emphasised that accounting *esemplare* in 15th-16th century Italy created actor-networks between authors, readers, texts and material contexts which enabled a multiplicity of re-presentations and thereby allowed users to develop a calculative ability to re-organise knowledge in topical ways through appropriated but localised networks of practice. Ahrens and Chapman (2004, 2007) drew on Schatzki's (2002) theory of arrays of activity and Latour's (1987, 1996) actor-network theory to study the ways in which a wide-ranging network of employees and non-human/technical agents in a large British restaurant chain actively and collectively reconstituted their management control structures by drawing skilfully on them with a 'situated functionality' that allowed their implementation in and re-shaping by arrays of local practice. These studies emphasised further the contingent nature of 'governmental' discourse which shared intentionality with alternative practices derived through a heterogeneous network of human and technical 'actants' in pursuit of appropriate application or advantageous modification in particular instances of practice. By revealing complex causal patterns in networks of 'actants', actor-network theory thereby sought to move beyond conceptualisations that predominantly focused on powerful individual agents, groups, classes, or organisational practice in dominant governance-structured networks.

A primary focus in much of this Latour-based accounting literature highlights in particular the instrumentality of network formation through 'translation', namely 'displacement, drift, invention, mediation (and) the creation of a link' in the fabrication of a network (Latour, 1999, p. 179), and how 'translation' generates revised definitions of meaning and action, often through multiple causes and actants, and with unexpected consequences. For example, Miller (1990) and Robson (1991) use 'translation' in their studies discussed above. Gendron, Cooper, and Townley (2007) analyse how a network of professional audit expertise was fabricated through 'translation' to measure public management performance in Canada. Similarly, Jones and Dugdale (2002) study network 'translations' in the fabrication of the dominant ABC 'bandwagon' (1984-92) in the USA and UK, and Mouritsen, Hansen, and Hansen (2009) use 'translation' to investigate accounting innovation management. Huikku and Lukka (2016, p. 249) also indicate the deployment of other complementary concepts from Latour (1987, 2005), especially 'fabrication' (see Preston et al. (1992); Chua (1995); Llewellyn and Northcott (2005) on fabrication of standardised 'average hospital' costing under New Labour in the UK), and 'fact-building' (see Chua (1995); Briers and Chua (2001) on the implementation of activity-based costing in manufacturing industry). In focusing on how actor-networks 'translate', 'fabricate' and become determinate and dominant, however, many accounting studies which use actor-network theory often tend to provide limited analysis of practices in spaces 'in-between' or outside dominant networks (what Latour (2005, p. 218) terms 'plasma') that are not 'translated' but excluded by actor-networks. Moreover, as Justesen and Mouritsen (2011, pp. 181-82) note, critical accounting studies often focus on demonstrating how networks are fabricated instrumentally by strategic actants, but thereafter heterogeneous 'translation' fades, a dominant network emerges, resistance is overcome, and hegemony accepted. These limitations, as Whittle and Spicer (2008, pp. 616-617) have suggested, infuse actor-network theory with a network determinism that can render it less well-equipped for pursuing critical accounts of an organisation in terms of challenges to the limits of its knowledge and (flat) 'structures' of dominance. As Knights and McCabe (2000, pp. 426-27) indicate, network power is never totalising to exclude space of resistance. Jones and Spicer (2005) add that network dominance is always tenuous and never completely encompasses any 'actant'. Indeed, dominant power only exists to the extent that it is defined by (real or potential) resistance (Whittle & Spicer, 2008, p. 161). Actor-network theory, like use of Gramsci's consensual hegemony, Foucault's disciplinary formations, Bourdieu's habitus, and Giddens' or Stones' structuration, has therefore tended to highlight the dominance or hegemony of 'structured' networks and has been less effective in fore-fronting actions that disrupt such dominant networks. Latour (2005, pp. 205-14) dynamically emphasises human and non-human 'actants' as creative assemblages of determinant 'plug-ins' swarming in from networks of movements of other actants, thereby enabling a continual re-assembling of the collective. Nonetheless, in the same way that Bourdieu's (1977) habitus is overly determined by 'field', so Latour's 'actants', although transformative, are predominantly determined by the networks of which they form a part and, like Foucault's (1975, 1977, 1981) genealogies of disciplinary power, often neglect the vast critical potential of practices that lie in spaces in-between or beyond (flat-structured) networks for the fabrication of transformative change.

In sum, in general terms and varying degrees, the focus in critical accounting adaptations of Gramsci (1971, 1977), Foucault (1970, 1975, 1977, 1981), Bourdieu (1977), Giddens (1979, 1984), Stones (2005) and Latour (2005) tend predominantly to lean conservatively in methodological terms towards emphasis on the durable, unyielding and almost indelible hegemony of 'structures' or 'flat-structured' networks. As a result, such studies do not neglect, but tend to marginalise and under-estimate variance, re-negotiation and challenge to such dominant or hegemonic 'structures' by dynamic 'flows' of everyday accounting practice in and from alternative 'spaces in-between'. The following section 3 provides a Buddhist theorisation of 'form', 'space' and 'flow' within a 'stream of (accounting) re-becoming' with which to challenge this theoretical over-focus and methodological preoccupation with the durable and indelible dominance and hegemony of 'structure'.

### 3. Dominance and Hegemony? Towards a Buddhist theory of 'form', 'space' and 'stream of re-becoming'

Henri Lefebvre in *The Production of Space* (1991, p. 93) indicates that a house or street can be perceived in two ways: namely as a physical 'structure' that is stable and immovable with rigid walls and boundaries, or as an existential 'space' that is 'permeated from every direction by streams of energy which run in and out of it by every imaginable route, ... a complex of mobilities, a nexus of in and out conduits'. In 'Walking in the City', Michel de Certeau (1984, pp. 91-110) also draws a distinction between structured 'place' and existential 'space'. For De Certeau (1984, pp. 117-18), a 'place', like a street, is a staticised ordering or stable 'structuring' of elements, their positions and relations created by 'voyeurs at a distance' who look down from their vantage points in tall city buildings and map the city from their 'bubble of panoptic and classifying power' (De Certeau, 1984, p. 111). A 'space' however is the effect of intersections of mobile elements, like 'walkers' down on the streets, whose trajectories (short-cuts, detours, crossings) dynamically and unconsciously construct the geography of the urban landscape in terms of an ensemble of their directions, velocities and time variables, which functionalise a 'space' as a polyvalent unity of conflicting elements. The discourse of the 'voyeurs at a distance', which structures the urban topography as a 'place', is constantly re-determined by the contradictory 'complex of mobilities' of the 'walkers', which proliferates and intertwines in 'space' beyond the view of the former's panoptic power and continually modifies its structures and authority (De Certeau, 1984, pp. 94-97, 102). De Certeau (1984), and Lefebvre (1991) thereby seek to qualify the hegemony so prevalently ascribed to panoptic 'structures' of 'place' by giving greater agency to dynamic and variegated mobilities of practice in 'space'.

Like Lefebvre (1991) and De Certeau (1984), a Buddhist theorisation of practice also questions the interpretative hegemony ascribed to 'structures' of 'place', or more exactly structured 'form' (*rūpa*) by giving pre-eminence to dynamic and variegated flows of practice in 'empty spaces' (*suññatā*) within and around structured 'form'. More radically, however, in a Buddhist theory of practice, the structured 'place' of Lefebvre's (1991) house or De Certeau's (1984) city, as well as its individual 'voyeurs' or 'walkers', can only ever be recognised for their impermanence and contingent sense of identity. Explanations of impermanence (*anicca*) and not-self (*anattā*) in the *Anattā-lakkhana Sutta* in the *Vinaya Pitaka* (Horner, 1938, 1. 13-14) and *Khandha Samyutta* in the *Samyutta Nikāya* (Bodhi, 2000, II. 22: 59, pp. 901-02) indicate that no individual metaphysical or collective societal 'self' can be permanently 'structured'. Any sense of individual 'self' or societal 'form' is impermanent and can never be dominant or hegemonic, because it is in constant contestation from flows of practice that hollow out and move within and around it, continually giving it revised meaning and forcing it into an endless stream of 're-becoming' (*punabbhava*).<sup>1</sup> While an impermanent 'self' can at times demonstrate some physical continuity, replication of a mind-set (*citta*) across time, and act autonomously (*viz.* possess a sense of 'form'), it is at best ephemeral and impermanent because it is constituted by the confluence of heterogeneous and ever-changing 'flows' of practices in a 'stream of re-becoming'. The individual or societal 'self' is merely constituted of temporary parts (*khandha* or bundles) which practice causes imperfectly to coalesce into entities that give the impression of a unitary and continuous 'form' (*rūpa*), but which in reality are only a constant flow of continuously disaggregating and re-assembling elements from moment to moment in a stream of endless 're-becoming' (Harvey, 1990, pp. 52-54).<sup>2</sup> Ultimately, there is only *suññatā* or emptiness through which there is an endless flow of transient practice which at times consolidates into 'form' (Harvey, 1990, pp. 95-100). In the *Salāyatana Samyutta* (Bodhi, 2000, 1. IV, 85 (2), pp. 1163-64) Gautama Buddha stated that, 'because it is empty of self and of what belongs to self, it is said, 'Empty is the world'. ... Forms are empty of self and of what belongs to self. Because of this baselessness or 'emptiness' of individual 'self' and societal 'form', there can be no dominance or hegemony of 'self' or 'form' over 'emptiness', but only the impermanent, fissile and transient attempts of 'self' and 'form' to consolidate within endless and over-powering 'flows' of practice in a 'stream' of constant 're-becoming'.

'Empty space' is often perceived in Buddhist terms as a manifestation of the 'emptiness' of all phenomenal 'form'.<sup>3</sup> This 'emptiness' is frequently rendered apparent in terms of 'empty space' or interval between two or more spatial or temporal 'forms', such as the pause between notes in music, the interval between written words and sentences, the space between the walls of Lefebvre's (1991) house, or as argued in this paper, in the relational 'spaces' or intervals that emerge between individuals, groups and changing accounting 'forms'. 'Empty space' has a dynamic relational connotation in the way that it surrounds or emerges between 'forms' and creates inter-relationship between these 'forms', but ultimately transcends this intermediate location in expression of a more profound and underlying 'emptiness'. Pilgrim (1986, p. 258), for example,

<sup>1</sup> *Punabbhava* or 're-becoming'/renewed existence is generally applied to animate existence (see Bodhi, (2000), *The Book of Causation (Nidāna Samyutta)* II, 1, 12 (2), pp. 541-42; 38 (8), p. 576; 64 (4), pp. 599-601), but by extension to societal 'form' in endless cycles (*samsāra*) of 're-becoming' as a result of human practice.

<sup>2</sup> The five *khandha* or parts/bundles of the Buddhist 'self' are body (*rūpa*) and sensation (*vedanā*), mind (*nāma*) including cognition (*saññā*) and constructing activities (*sankhāra*) like volition (*cetanā*), and the spirit of discriminative consciousness (*viññāna*). These divisions interrelate through links (*nidāna*) of Conditioned Arising (*paticca-samuppāda*) by which each division relationally influences the development of the others in practice. Through *nidāna* of mind and body which link sensation, cognition and physical form, discriminative consciousness conditions 'constructing activities' to the degree that mindfulness has been achieved. 'Constructing activities' in turn condition the evolution of 'discriminative consciousness' through practice (Rhys-Davids & Woodward, 1917-30, II, pp. 1-133; Rhys-Davids & Rhys-Davids, 1977, II, pp. 57-71).

<sup>3</sup> 'Emptiness teaching' (*Suññatā-vāda*) derives from the Madhyamaka school within Mahayana Buddhism, especially Nagarjuna (circa 150-250 A.D.) in the *Mūla-madhyamaka-kārikā* (Streng, 1967). It indicates that all phenomena lack an inherent nature and share an empty 'non-nature'. 'Emptiness' is not an ultimate (ontological) basis or substance of the world but implies that no self-existent substance exists. The world is merely a flow of fluxing, inter-conditioning, but baseless phenomena (see Harvey, 1990, pp. 95-100).

elucidates the central importance of this Buddhist sense of 'emptiness' and its expression as 'interval' or 'empty space' in the trope of a door left ajar in Japanese Buddhist (and Chinese Taoist) literature. The door and its door-frame symbolise the phenomenal 'form' of the world and the opening between door and frame is 'empty space' (*ma* in Japanese Buddhism) or interval between 'forms'. *Ma* is not however simply 'emptiness' because through it shines a stream of moonlight and it is the primary function of the 'empty space' to let that light shine through. The 'empty space' acts as locus in which the moonlight or practice flows and 'forms' at times emerge, but into which they will also ultimately dissolve. Translated into social and economic terms, Nitschke (1966) indicates (not unlike Lefebvre's (1991) non-Buddhist analysis) that 'empty space' is therefore dialectically fundamental in creating a sense of 'place' and 'form' in experiential terms, while Okuna (1983, pp. 7–29) suggests that human relations are a matter of negotiating the 'empty spaces' between individuals within society. As this paper argues below, 'empty spaces' in Siamese Buddhist accounts were the dynamic relational locus of a flow of practice that allowed re-negotiation of relations between different groups in Siamese society and created transformation from one accounting 'form' to another in a wider stream of socio-economic 're-becoming'. It is suggested in this paper that a primary emphasis on 'empty spaces' in-between and around 'forms' is crucial in developing mindfulness of the transient and ephemeral nature of 'form'. A Buddhist theory of practice thereby provides a balanced and dynamic understanding of socio-economic and accounting transformation in which, to revise De Certeau's (1984, p. 41) metaphor into Buddhist terms, structured 'forms' of dominance and hegemony must be proportionately seen as 'ephemeral islands' in a 'maritime immensity' of wider flows of practice.

In a Buddhist theory of practice, the Eightfold Path of the Middle Way is the course by which mindfulness of the 'emptiness' of phenomenal 'form' is achieved.<sup>4</sup> Depending on the degree to which practice follows its first two paths of 'right-understanding' and 'right-directed thought' towards the 'emptiness' and impermanence of 'form', practice can lead to a rise or decline in discriminative consciousness (*viññāna*) which directs 'constructing activities' (*sankhāra*) in determination of future practice and emergent 'forms' (see Harvey, 1990, pp. 49–50). As the case studies below of head-tax and tax-farm accounting in mid-19th century Siam indicate, there can be greater, lesser and different mindfulness in the impermanent and conditionally-arising nature of successive accounting 'forms'. Nonetheless, knowingly or unknowingly, walkers of the Eightfold Path trace a course that is regulated by structured 'form' at one level but generate a flow of practices which opens up 'empty spaces' in that 'form' at another level. Over time, this flow of practice in such 'empty spaces' can gradually confluence, consolidate and realise a re-becoming of 'form'. On the one hand, therefore, the flow of practices of the Eightfold Path of the Middle Way is an emancipatory mobility by means of which the (apparent) dominance of 'form' is constantly de-constructed into the disaggregated flows of practice in 'empty spaces' that invest or surround it. On the other hand, the flows of practice that the Eightfold Path of the Middle Way identifies also continually aggregate and enable revised 'form' to emerge in 'empty spaces' in a wider 'stream of re-becoming'.

Such a Buddhist theory of practice necessitates a fundamental revision of accounting analyses that emphasise 'forms' of subjection by structural collectives, dominant discursive formations, hegemonic cognitive structures, and determinant networks at the expense of the dynamism of heterogeneous flows of practice in the 'empty spaces' which constantly modify and transform them. Gramsci's (1971, 1977) coercive or consensual hegemonies are always in constant disaggregation and re-assemblage as a result of the flows of practice in spaces in-between and around them. Within and around Foucault's (1965, 1970, 1975, 1977) genealogies of disciplinary 'forms' of knowledge and power, there lies a multiplicity of flows of practices in 'empty spaces' which have not been erased but await potential development into a societal 'form' that might aspire to an alternative but temporary panoptic vision. In the case of Bourdieu's (1977) habitus or Giddens' (1979, 1984) and Stones' (2005) 'duality of structure', flows of potential practice in 'empty spaces' in the habitus or cognitive structures continually challenge and threaten to overwhelm the dominance of a specific 'form' and empty that specific 'form' of its meaning. Although (interestingly in Buddhist terms) Latour (2005) see actants as assemblages of 'plug-ins' coming in from networks of movements and creating a continual re-assembling of the collective, he too undervalues the crucial importance and potential of 'empty spaces' in-between networks in the generation of constant transformative change. The focus in Gramsci (1971, 1977), Foucault (1965, 1970, 1975, 1977), Bourdieu (1977), Giddens (1979, 1984), Stones (2005) and Latour (2005), which has so influenced critical accounting theorisation, tends to lie predominantly on the dictation and hegemony of 'form', when ultimately 'form' (seen in Buddhist terms) is always impermanent and non-hegemonic because of the multiplicity of alternative flows of practices in 'empty space' that stimulate its constant 're-becoming'. The following sections on Thai-Chinese head-tax accounting (section 4) and tax-farm accounting (sections 5 and 6) demonstrate this Buddhist theorisation of 'form', 'space' and a 'stream of re-becoming' in the transition from cosmological to commercial 'forms' of accounting in mid-19th century Siam/Thailand.

<sup>4</sup> The first two practices of the Eightfold Path pertain to wisdom (*paññā*), namely 'right understanding' to enable knowledge of 'self' as a relational flow of conditionally-arising and impermanent phenomena, and 'right-directed thought' to recognise the need for practice to be based on compassion towards other sentient beings. The third to fifth practices of the Eightfold Path relate to morality (*sīla*), namely 'right speech', 'right action' and 'right livelihood' which provide a moral code of practice for the implementation of the second path of 'right-directed thought'. The sixth to eighth practices of the Eightfold Path develop the first path of 'right understanding' by meditative cultivation (*samādhi*) of heart and mind (*citta*) through 'right effort', which aims to develop skilful states of mind that limit practices of attachment to 'self', and promote 'right mindfulness' and 'right concentration' representing growing spiritual awareness of the impermanence of all conditionally-arising phenomena (Bodhi, 2000, 56: II, 1843–47; Harvey, 1990, pp. 68–70).



#### 4. Thai-Chinese head-tax accounting (*phukpee-jeen*)

Constable and Kuasirikun (2007) have analysed how tribute accounts (*khreaung-bunnakarn*) and domestic produce tax accounts (*suai*) in the early Bangkok period (1782–1868) in Siam (Thailand) contributed to the re-invention and projection of a Siamese monarchical nation-state identity in ostensibly western terms. Kuasirikun and Constable (2010) have also demonstrated that tribute and produce tax accounts in the early Bangkok period simultaneously evidenced the important role of Buddhism in Siamese accounting as an instrument of indigenous state practice at a number of levels. At one level, the instrumentality of Siamese accounts was evidenced in their construction of the kingdom's socio-economic (*sakdina*) order through merit/status distribution in return for tax submission. Merit (*bun*) was accumulated in return for material fiscal 'gifting' (*tambun*) and this accumulated merit in turn defined tax-payers' socio-economic status, thereby elaborating the socio-economic order of early Bangkok society. At a second level, as the king was the principal fulcrum of material gifting and merit distribution, tax accounts were also instrumental in the projection of royal sovereignty over the Buddhist kingdom (*anachak*) and ordering of the kingdom's political frameworks. At a third level, the king was also perceived to be a *bodhisatta* or Buddha-incarnation and so the accounts further ordered the Buddhist kingdom as part of the wider Buddhist cosmos or *Traiphum* (Three Worlds Cosmology) as reflected in the cosmo-spatial organisation of accounts and accounting administration. Using Mauss (1954) and a Buddhist theory of Thai accounting practice, Constable and Kuasirikun (2018) have also further analysed how such Buddhist practices of gifting and merit reciprocity in 19th-century Siamese state accounts still determine accounting activity, corporate annual reports, and society/state construction in late 20th and early 21st-century Thailand.

There were, however, other forms of 19th-century accounts in Siam, such as Chinese head-tax accounts, which were similar in purpose to tribute and produce tax accounts, but had also begun to adapt and modify their principles to new exigencies in the later decades of the early Bangkok period. Taking advantage of a demographic influx in migrant Chinese population from Qing China in the mid-19th century (Skinner, 1957, p. 28), the Bangkok court in the reign of King Rama II (1809–24) had sought to expand tax-collection on migrant Chinese populations which were not bonded to pay produce tax to local Siamese notables (*nai*) for the acquisition of merit and socio-economic status. Skinner (1957, p. 123) estimates that, unlike produce tax, Chinese head-tax never constituted more than 3 percent of total state revenues, and Wilson's (1970, pp. 660–64) fiscal estimates for the reign of King Rama IV (1851–68) reveal that income from head-tax was much less lucrative than produce taxation.<sup>5</sup> Nonetheless, like produce tax accounting, Chinese head-tax accounting had a wider significance in that it sought to reinforce the kingdom's socio-economic order through merit/status allocation in return for tax submission and bring about an appropriate inclusion of migrant populations into the kingdom. In Buddhist terms, head-tax accounts adapted the kingdom's socio-political 'form' to new demographics and maintained it as an ordered part of the Buddhist cosmos (see Reynolds & Reynolds (1982) on *Traiphum* cosmology). Chinese head-tax accounts thereby sought to promote and maintain a similar sense of Buddhist cosmological 'form' for the kingdom as tribute and produce tax-accounts.

A Chinese head-tax account usually consisted of three sections, namely (1) tax-ledger receipts by tax-collector, date and locality (*meaung*), including seals or appointment records of tax-farmers, (2) annotated records providing additional information, such as audit notes on un-remitted tax, tax apothecation and further details on tax-collectors' seals of appointment, (3) a summary account by locality for the triennial cycle and comparatively for the previous cycle.

First, as demonstrated in the head-tax account from the reign of King Rama III in 1834–35 in Table 1 (*Chodmaihed* (henceforth *CMH*) Rama III, C.S. 1196 (1834–35), 52), the tax-ledger entries showed the total monetary amount submitted to one of the Bangkok courts, namely *Krom Phrakhleng Sinkha*, by tax-collector *Khun* Thanplychuek from two localities (*Meaung* Nakornnayok and Phitsanulok), totalling 25 *chang* (2,000 *baht*) from 500 people as detailed in the right-hand column of the account. The importance of the ledger entries in this head-tax account was not simply this material tax collected, but the triennial census record which it provided of the flow of migrant Chinese traders and workers across localities of the kingdom. With Siamese commoners (*phrai*) bonded to land by labour and produce tax obligations to local notables, head-tax ledger entries equipped the state with a monitoring mechanism of flows of Chinese labour for direction to projects or production needs in differing localities, particularly in coastal and peninsula Siam.<sup>6</sup> The ledger entries therefore charted flows of practice and sought panoptically to measure migrant practices in the kingdom's 'empty spaces' (where Siamese commoner-notable obligations did not apply) and give them a located and defined cosmological 'form' within the kingdom.

This allocation of cosmological 'form' was realised by a reciprocal flux of merit and hierarchical status through the accounts in return for the material tax gifting/contribution by Chinese labourers and traders through Chinese head-tax collectors. The focus in the tax-ledger section was on holding tax-collectors to account for the flow of material tax from

<sup>5</sup> Skinner (1957, p. 58) calculates that 6,000–8,000 Chinese migrants arrived annually in Siam in King Rama III's reign (1824–51) rising to an annual arrival of 14,000 by the 1870s. Based on contemporary estimates, Chinese population in Siam rose from 440,000 in 1822 (Crawford, II, 1830, p. 224) to 450,000 in 1839 (Malcolm, 1839, p. 145), 1.5 million in 1854 (Pallegoix, 1854, I, p. 8) and 1.75 million in 1862 (Werner, 1873, p. 259). Sternstein (1993) estimates 0.5 million Chinese migrants across the 19th century in a total population rise of 1 to 3 million from 1800 to 1820 and 5 million by 1850.

<sup>6</sup> Chinese migrants worked as port coolies but moved inland as rice or sugarcane farmers and owners or workers in distilleries, brick-kilns, boatyards, tobacco factories, sawmills and metal works. In peninsula Siam, Chinese migrants worked in rubber plantations, pepper production and tin-mining (Skinner, 1957 pp. 99–115; Cushman, 1989).



Table 1

Head Tax: Sections of Ledger Account (*CMH Rama III, C.S. 1196 (1834-35), 52*).

<i>Meaung Nakornnayok</i>									
On ๑10, <i>Luang</i> Yokkrabud	Permanent	131							
12 delivered tax	Chinese				176 people				
	Tax				Submission of petition				
					8				
					16				
					Incomplete				
<i>On ๑11, Khun Sang</i>									
13 delivered tax	Chinese	200 people							
	Tax	10							
					Chinese	300 people			
					Tax	15			
									Submission of petition/seal retained by <i>Khun</i> Udom
<i>Khun</i> Thanplychuek sent tax	Chinese	100 people							
	Tax	5							
									Chinese 500 people
									Tax 25
<i>Meaung Phitsanulok</i> (not yet received)									
7									
On ๑1 <i>Khun</i> Thanplychuek					Chinese	200 people			
asked <i>Khun</i> Udom									
to deliver tax for	Tax	10			Tax	10			
200 unnamed									Submission of petition/seal retained by <i>Khun</i> Udom
Chinese people									
<i>Khun</i> Sang									
delivered tax									
3									
On ๑3, <i>Khun</i> Thanplychuek sent instead					Chinese 200 people				
Chinese 200 people					<i>Khun</i> Sang escorted				
	Tax	10			Tax	10			
									<i>Khun</i> Udom received submission

their localities to the Bangkok court and recording the metaphysical flux of merit and *sakdina* status in return to Chinese tax-payers through their tax-collectors.<sup>7</sup> The purpose was as much socio-economic and cosmological as it was fiscal. Notation in the tax-ledger accounts therefore involved a geographical record of consignment of court seals to authorise head-tax collectors for future collections, as well as comments on tax-collectors' return/renewal of seals on submission of tax to the court. In the right-hand column of the 1834-35 tax-ledger extract in Table 1, it was recorded that *Khun* Udom in association with *Khun* Thanplychuek petitioned and retained one of the seals for the locality of *Meaung* Phitsanulok after the delivery of head-tax by their deputy *Khun* Sang in the same account. *Luang* Yokkrabud also held a head-tax collection seal for *Meaung* Nakornnayok and had petitioned for renewal of his appointment, but the payment was recorded as incomplete and so renewal of the seal was not yet ratified. Chinese tax-collectors' noble status titles of *Khun* and *Luang* in the accounts reflected their merit earned for tax-collection, while their Chinese tax-payers were generally given the equivalent of commoner (*phrai*) status. Thereby, migrant flows in the kingdom's 'empty spaces' were incorporated and turned into part of the kingdom's merit-ordered and cosmological 'form' by the accounts.

<sup>7</sup> *Sakdina* was categorised into royalty (*chao*), nobility/notables (*khunnang*), commoners (*phrai*) and slaves (*that*) and manifest by title, honorific names, occupation and numerical grade. The king had infinite *sakdina*, 50,000–1,500 *sakdina* for royalty, 30,000–400 *sakdina* for nobility, 400–10 *sakdina* for commoners and 5 *sakdina* for slaves (Rabibhadana, 1996, pp. 133–34).

This projection of cosmological 'form' was even apparent in the calculative minutiae of head-tax ledger accounts. Head-tax was recorded in the monetary units and organised in cross-frameworks in the accounts as demonstrated below (Panyangam, 1987, p. 9).

1 <i>chang</i>	20 <i>tamlung</i>
1 <i>tamlung</i>	4 <i>baht</i>
1 <i>baht</i>	4 <i>salung</i>
1 <i>salung</i>	2 <i>fuang</i>
1 <i>fuang</i>	800 <i>beia</i>

	47	
14		3
1		2
	400	

The cross-framework reads 47 *chang*, 14 *tamlung*, 3 *baht*, 2 *salung*, 1 *fuang* and 400 *beia*. Like tribute and produce accounts, these calculative frameworks in head-tax accounts were formulated in a single-entry format which expanded sideways in calculative extension across the page. To add amounts in the account, cross frameworks were joined vertically by their right horizontal arm and/or by brackets (as shown in the central columns of Table 1) and subsequently totalled in the right-hand column (25 *chang* for 500 people). Such calculative frameworks seem to be a geometrical reflection of cardinal points and cosmological locations. Head-tax ledger accounts were also dated cosmologically by year cycles with their animal titles, namely Year of the Horse (1834-35) and Goat (1835-36). The day and month were formulated around the symbol '卐' in the left-hand column of the page. The month was written numerically to the right of '卐'. The date of the month was written above '卐' for the 15 waxing lunar days and below '卐' for the 15 waning lunar days. Hence in the ledger section of the 1834-35 account in Table 1, tax-collectors *Khun* Udom, Thanplychuek and Sang made two head-tax submissions for *Meaung* Phitsanulok towards the beginning of the first and third months of the Year of the Horse (1834-35). This date framework in the tax-ledger account also reflected the importance of cosmological, lunar and cardinal points to the Siamese polity and, like the minutiae of the calculative framework, projected a sense of cosmological 'form' onto the head-tax statistics that they tabulated.

Nonetheless, head-tax accounts never succeeded in reifying dynamic flows of Chinese labour practice in migrant 'empty spaces' into a definitive cosmological 'form' in expression of Bangkok court sovereignty or dominance. Working as family business groups (*guanxi*) in a locality like *Meaung* Phitsanulok, the commercial practices of Chinese tax-collectors (like *Khun* Udom, Thanplychuek and Sang in Table 1) in 'empty spaces' in the interstices of the accounts fostered impermanence and disaggregation in the flow of projected sovereignty that the *Krom Phrakhleng Sinkha* sought to disseminate through the accounts to maintain cosmological 'form'. First, for example, head-tax was initially established at 1.5 *baht* annually by King Rama II, although from 1825 (as this 1834-35 account demonstrates) head-tax was made triennial at 4 *baht* through the reigns of King Rama III (1824-51) and King Rama IV (1851-68). Actual head-tax payment after 1825 was however 4.25 *baht* because it included one *salung* (0.25 *baht*) per capita fee for the tax-collector which was not recorded in the accounts (Skinner, 1957, pp. 75, 125). A fee of 0.25 *baht* on 500 people in this relatively modest tax-ledger submission by *Khun* Udom and his associates in 1834-35 would have been a legitimate but unrecorded profit for the tax collectors of 125 *baht* or just over 6 percent as a proportion of the head-tax submitted. This profit from fees was an unrecorded 'flow' of commercial practice in an 'empty space' in the accounts in contra-distinction to its cosmological 'form'.

Secondly, some ledger-entries also specified deductions for overhead costs, such as sticklac which was used to fasten a thread around payees' wrists and stamped with a seal provided by the Bangkok court to demonstrate that Chinese adults had paid head-tax and were incorporated into the cosmological 'form' of the Siamese kingdom. Smaller ledger entries often did not specify deductions for this overhead cost, but a large submission of 344 *chang* (27,520 *baht*) for 7,681 adults in another section of this same account by the tax-collector *Khun* Chewkong seems to have led him to account for a deduction for sticklac of 47 *chang* and 14 *tamlung* (3,816 *baht*), in addition to his unrecorded profit from fees of 1,920 *baht* or 7 percent of head-tax submitted. Increasingly Chinese head tax-collectors approached their accounts in terms of a 'flow' of commercial practices in the 'empty spaces' in accounts in contradiction of their accounts' purpose in consolidating cosmological 'form' through merit and *sakdina* status attribution.

Thirdly, although most Chinese subjects of the kingdom submitted to wearing a tax-thread, wealthier and long-term Thai-Chinese residents could buy exemption from wearing the tax-thread by paying double the tax at 8 *baht* with a two *salung* (0.5 *baht*) collector's fee. Exempted Thai-Chinese adults were not however recorded separately in the accounts, which opened another 'empty space' for profit-oriented practice for tax-collectors within the projected cosmological 'form' of the account. Conversely, some Siamese/non-Chinese people opted to pay head-tax and wear a tax-thread instead of paying produce tax to local notables, thereby opening up an 'empty space' with mobility of labour practice for

themselves through the account and enabling them to pursue a non-bonded or commercial 'form' of employment that contradicted the kingdom's cosmological 'form'.

Fourthly, certain limits to the transparency that was promoted by the cosmological 'form' of the head-tax accounts allowed head-tax collectors 'empty space' for commercial profit-oriented practices which were obscured from the panoptic governmental vision of the *Krom Phrakhleng Sinkha*. For example, the number of adult tax-payers in each ledger entry was recorded above the monetary submissions to which it was connected by a vertical arm, but these Chinese population statistics only provided the Bangkok court with the tax-collectors' estimates of the ratio of tax collected to Chinese population and the court had no independent means of demographic census to conduct a full audit of tax submitted in relation to taxable Chinese population. Moreover, while (in the tax-ledger extract in Table 1) Luang Yokkrabud in *Meaung Nakornnayok* sub-categorised his Chinese tax-payers into permanent and temporary migrants as required, most tax-collectors opted not to follow this procedure, nor to provide prescribed details about wives, children, homes, shops and business practices. This lack of audit control created another 'empty space' in the accounts which allowed tax-collectors to use the figures to enable for-profit practice.

Finally, transparency and effective court audit were rendered even more difficult because the triennial head-tax collection/submission (1834-35) was spread over three years, beginning in the latter part of the previous Year of the Snake (1833-34) and concluding in the subsequent Year of the Goat (1835-36) or even thereafter. With tax-ledger accounts spread over three years and audited with difficulty by the court, head-tax collectors also used the temporal dynamics of the triennial cycle to obfuscate the accounts in pursuit of commercial practice in the accounts' 'empty spaces'. Conversely, the Bangkok court sought to audit, render transparent and close down such 'empty spaces' in pursuit of a defined and structured sense of cosmological 'form' for Chinese populations in the kingdom. Overall, a flow of profit-oriented micro-practices emerged in 'empty spaces' in the interstices of the cosmological 'form' that the head-tax account projected, and these micro-practices began to re-constitute the account in terms of an emergent commercial 'form'. The disaggregation/non-self (*anicca*) of the Bangkok court's projected cosmological 'form' (*rūpa*) and the impermanence (*anattā*) of its dominance and sovereignty were ultimately revealed by its difficulty in containing the constant 'flow' of these new commercial micro-practices in 'empty spaces' in the accounts.<sup>8</sup>

The annotated records section of the head-tax account was a variegated compendium of how the *Krom Phrakhleng Sinkha* audited the accounts to strengthen its flow of sovereignty and impose cosmological 'form' on the 'flows' of commercial practices in the 'empty spaces' opened up by various head-tax-collectors in the ledger section of the head-tax account. This section provided narrative details about outstanding tax, final settlements, further geographic information about tax-collector re-appointments, exchange of tax seals, and apothecation of head-tax. In the latter case, for example, a short discrete account showed that a court official Luang Wichitsongkhram was designated in the Year of the Monkey (1836-37) to provide collected head-tax to purchase construction tools and materials for warships out of head-tax receipts in *Meaung Chachengsao* (detailed in the previous tax-ledger section). This discrete account demonstrates an early adaptation of Siamese tax-accounting to record basic credit and debit, whereby the tax-debit account in the annotated records section was read against tax-credit for *Meaung Chachengsao* in the tax-ledger account. The *Krom Phrakhleng Sinkha* thereby sought not only to map incoming tax 'flow' from localities, but also chart its destination, verify its expenditure, and thereby assert its sovereign dominance. Nonetheless, this annotation account reveals that expenditure of the head-tax from *Meaung Chachengsao* was delayed because tax was withheld for a time, suggesting commercial manoeuvring in 'empty spaces' within the account, which the *Krom Phrakhleng Sinkha* subsequently sought to close down by its basic credit-debit arrangement. Ultimately, even Bangkok court accounting practice with its aim of affirming cosmological 'form' seems gradually to have been adapting or converting to means (namely basic credit-debit function) that were associated with commercial 'form'. As defined in terms of the Eightfold Path of the Middle Way, a relative shift in what constituted 'right understanding' and 'right-directed thought' was occurring away from the bonded-labour and merit relations consciousness of the Bangkok court's cosmological 'form' to a new discriminative consciousness focused on commercial accounting 'form'.

Finally, a summary account of the triennial head-tax cycle (a section of which appears in Table 2) provided a geographical overview of the 'flow' of head-tax into the *Krom Phrakhleng Sinkha* from all southern coastal localities of the kingdom, totalling 551 *chang* and 19 *tamlung* (44,156 *baht*) from 11,039 Chinese people. It also detailed non-submission of head-tax, such as tax retained in *Meaung Saraburi* (2 *chang* and 19 *tamlung*, or 228 *baht*). The comparative provision of a summary breakdown by locality for the previous triennial head-tax in the Year of the Rabbit (1831-32) also allowed chronological and geographical cross-checking with previous migrant Chinese population figures and tax receipts for each locality with a view to gauging tax increases and changing distributions of migrant Chinese population across localities between each triennial cycle. The summary account's spatial representation of geographical tax 'flows' from different localities into the *Krom Phrakhleng Sinkha* thereby sought to map and maintain across time a changing sense of cosmological 'form' for the Thai Buddhist kingdom which now included growing numbers of Thai-Chinese residents. It also projected this revised cosmological 'form' of the kingdom as the product of the royal court's sovereign role in maintaining order and harmony within a wider Buddhist cosmos. Nonetheless, the population figures in relation to fiscal receipts by locality that were transposed comparatively from the previous head-tax account (1831-32) were poorly

<sup>8</sup> On Bangkok court sovereignty, see Tambiah's (1976) galactic polity; McCloud's (1995) court-village structure; O'Connor's (2000) autonomous localities; Kuasirikun and Constable's (2010) projected sovereignty.

**Table 2**  
**Head Tax: Section of Summary Account (CMH Rama III, C.S. 1196 (1834-35), 52).**

Meaung Saraburi	Sent	Chinese	145 people	(continued for other localities)			
		Tax	5	7	Chinese 204 people	Tax	4
	Retained	Chinese	59 people				
		Tax	19	2			
Meaung Sing	Chinese	157 people	Submitted to Phra Khlang				
	Tax	17					7
Meaung Nakornsawan	Chinese	56 people	Retained				
	Tax	16					2
			Chinese 10870 people	Chinese 11039 people	Tax	19	
			543				
			10				
			8				
			Tax	9	551		
			(continued for other localities)				

recorded in the 1834-35 head-tax account, suggesting that this computation provided neither an exact administrative audit nor precise census control. The cosmological 'form' which the accounts sought to map and maintain was always inherently friable, impermanent (*anattā*) and disaggregative (*anicca*).

In the 'empty spaces' of the summary account where the account's panoptic vision did not extend, most migrant Chinese residents were imbricated in 'flows' of commercial micro-practices that were re-writing the same accounts into an emergent commercial 'form' for their own purposes. In consequence, there was a continual ebb and flow of historical 're-becoming' through the accounts in terms of the confluence of a 'flow' of panoptic sovereignty from the Bangkok court on one side (for whom head-tax accounts sought to consolidate a sense of cosmological 'form' that included Chinese migrants), and on the other side, a 'flow' of accounting practice of Chinese businessmen turned head-tax collectors (who sought to initiate commercial practices in 'empty spaces' in the accounts and kingdom for their own purposes). It was this confluence of 'flows' of dissimilar practices based on differing interpretations of what constituted 'right understanding' and 'right-directed thought' (in terms of the Eightfold Path of the Middle Way) which provided the fluid dynamics of accounting transformation in mid-19th century Siam. Structured 'form' itself was impermanent, contingent and frangible because confluent 'flows' of practice in 'empty spaces' in and around it were persistently disaggregating it within a 'stream of re-becoming'.

## 5. Tax-farm accounting (*phasi-akorn*)

In the reigns of King Rama III (1824-51) and King Rama IV (1851-68), the practice of tax-farming and tax-farm accounting was developed to boost fiscal income in the context of falling revenue due to trade restrictions by the Burney and Bowring treaties with Britain in 1826 and 1855 (Burney, 1910-14; Bowring, 1857), a decline of mercantile trade between Siam and China (especially during the Opium Wars 1841-42, 1856-60), and difficulties in ensuring effective delivery of domestic produce taxation.<sup>9</sup> Tax-farm accounting was intended to increase the Bangkok court's fiscal returns from localities by creating centrally-appointed but removable tax-collectors who could be deployed to collect tax using discrete accounts independently of the produce tax accounts under local Siamese notables' control. Tax-farm accounting involved private sub-contracting to the highest bidder of the kingdom's sovereign right to collect tax on certain commodities or services at rates stipulated by the Bangkok court in return for pre-agreed and fixed instalment payments to the court from the sub-contracted tax-farmers (Skinner, 1957, pp. 118-22).<sup>10</sup> Tax-farm accounting was an inherited feature of Siam's economy from

<sup>9</sup> On China trade, see Viraphol (1977), Evers (1987), Cushman (1993); on European trade, see Vella (1955), Hong (1984), Dixon (1999), Wyatt (1982a). King Rama III expanded to 38 tax-farm accounts on commodities such as teak, coconut oil, sugar, tobacco, shrimp paste and pepper, and King Rama IV increased tax-farm accounts on commodities such as fish, crab, prawns, beeswax and silk (Rajanubhap, 1927, pp. 157-59, 170-71). Tax-farm accounts also sub-contracted tax levy on services such as gambling, liquor, lottery, opium and imports/exports (Hong, 1984, pp. 81-82).

<sup>10</sup> Rajanubhap (1927, pp. 157-59, 170) indicates that tax-farm accounts increased domestic revenue from 2.5 million *baht* in the reign of King Rama II (1809-24) to 25 million *baht* in the reign of King Rama III (1824-51). Wilson (1970, pp. 630-31, 995-1000) estimates that tax-farm revenue increased between 1.3 to 2.9 million *baht* per annum in the reign of King Rama IV (1851-68).

**Tax-Farm Bidding Account (Khun Sunthorn)** (*CMH Rama IV*, C.S. 1219 (1857-58), 56/2).

[illegible]

To secure a tax-farm, the tax-farmer had, first, to provide a bidding account detailing the financial return that would be made to the Bangkok court over the subsequent year(s). An indicative example is given in the bidding account in [Table 3](#) for molasses tax in eastern localities in the Year of the Snake (1857-58) in the reign of King Rama IV ([CMH Rama IV, C.S. 1219 \(1857-58\), 56/2](#)). In this tax-farm account, a Chinese tax-farmer Lek submitted a bidding account to King Rama IV through a sponsoring noble in court (*nai prakun*) in order to section off the molasses tax of eastern localities of the kingdom, such as Sakhornburi, Nakhornchaisri, Suphanburi and Prانبuri, from the molasses tax-farm monopoly previously held by two other tax-farmers, *Khun* Wised-akorn and *Khun* Phukdee-akorn. As the final column on the right of the account shows, Lek promised to almost double the total annual molasses tax submission from 310 to 610 *chang*, 5 *tamlung* (48,820 *baht*) to be apportioned to various courts in Bangkok, especially the *Krom Phrakhleng Sinkha* and the Temple of the Emerald Buddha as detailed in the left-hand column of the account. The central calculative columns of the account contained a breakdown of the previous tax-farmer's tax submissions to various courts in Bangkok with the increased submission of

<sup>11</sup> The earliest extant tax-farm account of the early Bangkok period is in 1809 in the reign of King Rama I (1782–1809). The main body of tax-farm accounts started in the 1820s in the reign of King Rama II (1809–24) and increased in the reigns of Kings Rama III (1824–51) and Rama IV (1851–68) (Wilson 1993, p.148). On tax-farms in Thailand, see Brown (1993), Godley (1993), Jin (1993), and Southeast Asia, see Dicks (1993), Butcher (1993), Reid (1993), Copland & Godley (1993).



the new tax-farmer below them. The old and new totals were consolidated using the cross-framework accounting method to make the total annual molasses tax submission in the right-hand column of the page. Later in 1857–58, another Chinese tax-farmer Sin submitted a similar bidding account to section off the molasses tax for localities along the Chaopraya River from *Meaung Samudprakarn* to northern localities in Siam and succeeded in removing these localities from the previous molasses tax-farm monopoly of *Khun Wised-akorn* and *Khun Phukdee-akorn* (CMH Rama IV, C.S. 1219 (1857–58), 57). He proposed an increase in annual tax payment of 66 percent to 100 *chang* (8000 *baht*) again with the *Krom Phrakhleng Sinkha* as the main beneficiary. A further bidding account was also made in 1857–58 by another aspirant Chinese tax-farmer Kengoiy, who was appointed for western localities, further restricting the previous molasses monopoly of *Khun Wised-akorn* and *Khun Phukdee-akorn* to southern localities (CMH Rama IV, C.S. 1219 (1857–58), 56/1). This competitive tendering by interchangeable tax-farmers, modifiable tax jurisdictions, and guaranteed fixed payments represented a strong ‘flow’ of commercial practice in ‘empty spaces’ within a Siamese tax-farm account of which the purpose was to augment royal fiscal income, distribute reciprocal merit and *sakdina* status in return, and thereby consolidate the political and cosmological ‘form’ of the kingdom.

Secondly, the king despatched letters to governors of relevant localities authorising these new tax-farm accounts, and their tax-farmers were provided with seals of appointment by treasury officials (*chao jumnuan*) in the *Krom Phrakhleng Sinkha*. Bidding accounts were revised into an account of ten instalment payments to the *Krom Phrakhleng Sinkha* with payments at term for smaller courts. The instalment account detailed and at times revised the smaller courts to which tax would be remitted (for example, CMH Rama IV, C.S. 1219 (1857–58), 57). Subsequently, treasury officials in association with the tax-farmer's sponsoring court noble supervised the account in terms of instalment payments, default and renewal. Each instalment had to be paid in full. If the new tax-farmer took over a tax-farm account on which the previous tax-farmer had defaulted, the new account could include the default balance of the previous tax-farmer's account which had to be settled prior to the new instalments (for example CMH, Rama III, C.S. 1208 (1846–47), 50). By devolution of collection risks, audit of instalment payments, and enforcement of default liabilities, the court's instalment account further expressed a definite ‘flow’ of commercial practice within a tax-farm account that aimed to support the political and cosmological ‘form’ of the kingdom.

In general terms, King Rama IV (1851–68) attributed the origin of tax-farming and tax-farm accounting to adaptation of models from Qing China by his predecessor King Rama III (1824–51) (Hong, 1984, p. 84; Mongkut (King of Thailand), 1869, p. 67).<sup>12</sup> In practice, the flow of commercialised accounting activities in ‘empty spaces’ in tax-farm accounts was the result of the local business expertise of Chinese traders, like Lek, Sin and Kengoiy, which made them an obvious choice as tax-farmers and facilitated the implementation of tax-farm accounting. Most Chinese traders were members of entrepreneurial *guanxi* or family-lineage trading groups (Skinner, 1957; Rabibhadana, 1996, pp. 159–61; Viraphol, 1977) with whom some Siamese produce tax-collecting notables had allied to engage in private export trade after the end of royal monopoly trade with China in the reign of King Rama III. These partnerships had enabled Chinese *guanxi* to establish commercial channels deep into Siam to purchase produce for export, promoting monetarisation and commercialization in the Siamese interior in the 1830s and 1840s. By the 1850s, *guanxi* trading was well established and Lek, Sin and Kengoiy were constructing such *guanxi* based on molasses trade in eastern and central Siam by dispossessing a similar *guanxi* controlled by *Khun Wised-akorn* and *Khun Phukdee-akorn*.<sup>13</sup> These *guanxi* provided organizational and commercial knowledge, accounting skills and capital investment which allowed Chinese traders to step in and operate tax-farms in commodities germane to their trading. The competitive trading, tax commodity specialisation, tax-collector-merchant relationship, business venture/risk, and audit focus on profitability, constituted a ‘flow’ of commercial practice in tax-farm accounts that replicated the business skills of Chinese traders/tax-collectors in the domestic economy and which the Bangkok court sought to turn to its advantage in complementing and supporting the cosmological ‘form’ of the kingdom.

In affirmation of this cosmological ‘form’, the molasses tax-farm accounts of the *Krom Phrakhleng Sinkha* in 1857–58 allocated the tax-farmer Lek the honorific title *Khun Sunthorn-siniphithuk*. Sin was nominated *Khun Phisud-siniphasi* and Kengoiy was given the title *Khun Phukdee-sinithayakorn* in the accounts in recompense for their collection and ‘gifting’ of tax to the kingdom. Most Chinese tax-collectors were thereby co-opted into the socio-economic and cosmological ‘form’ of the kingdom with a lesser noble 400–600 *sakdina* status, and occasionally with the title of *Luang* and a status of 800 *sakdina*, like the Chinese head-tax collector *Luang Sombud-phukdee* in Table 1 (Hong, 1984, p. 91; Wilson, 1970, p. 637–41). This merit accrual as part of the cosmological ‘form’ of the Siamese kingdom could not have been unfamiliar to Chinese traders. In late Qing China, as members of *guanxi* groups with rights and duties defined by their (relatively low) Confucian status, merchants also aspired to meritorious social behaviour (*li*) in terms of group reciprocity (*pao*) (Yang, 1957; Yan, 1996). Social stability and harmony of the cosmos were maintained if individuals recognised and performed meritoriously in promotion of their family or lineage status in relation to other social groups in wider society

<sup>12</sup> Rajanubhab (1928, p. 222), Eoseewong (1982, pp. 1–151), Viraphol (1977) and Cushman (1993) detail the expansion of (what Eoseewong terms) proto-capitalist Sino-Siamese trade in the Ayutthaya (1351–1767) and Thonburi periods (1767–82), and reigns of Kings Rama II (1809–24) and Rama III (1824–1851). Skinner (1957), Cushman (1986, 1991), Cushman & Godley (1993), Hong (1984) and Baker & Phongpaichit (2005) note the influence of Chinese merchant families in the reigns of Kings Rama II and Rama III. For Marxist interpretation of Chinese merchant tax-collectors as ‘bureaucratic capitalists’, see Nartsupha & Prasartet (1981), Praparun (1981), Reynolds & Hong (1983), Ruangraee (1975), Sakkriangkrai (1980), Samudavanija (1976) and Songprasert (1986).

<sup>13</sup> On *guanxi* or family/lineage merchant networks, see Lim & Gosling (1983), King (1991), Cushman & Wang (1988), Hamilton (1991), Mackie (1993); on Chinese diaspora entrepreneurship, see Ong & Nonini (1997), Brown (2016); and on reciprocal business obligation through *guanxi* exchange, see Yang (1994), Trocki (1979, 1990, 1993, 1997).

**Table 4**  
**Tax-Farm Summary Account (CMH Rama IV, C.S. 1230 (1868-69), 133).**

		(Other dignitaries)	
Molasses tax Luang Wiwat- tanaracha- akorn collected	Jaojommanda Wad	40	60
	Krom Luangwongsa	30	60
	Phraya Sripiphat	40	60
	Phra Ratanakosa	20	20
	Phra Nana	15	10
	Khun To (clerk)	2	10
		107	530
		10	
		147	
		10	
<b>Total Submissions</b>		480	2049
		495	
		185	
		310	1519
		11	
		5	
		37	
		15	

(King, 1985). For Chinese tax-farmers, like Lek, Sin and Kengoïy, tax-farm accounts were therefore instruments not only for accumulating material wealth, but also *li* and its equivalence *bun* (merit) in Siamese terms. However, whereas produce tax-accounts tended to focus on notable-commoner relations of exchange as a means of generating individualised merit and *sakdina* status (Rabibhadana, 1996), the relationships of Chinese tax-farmers in tax-farming *guanxi* reflected a predominantly lineage or family-based understanding of any merit and social status bestowed, which was consistent with notions of lineage prestige found in Siamese noble and notable families (Wyatt, 1994). In consequence, Chinese merit and status accumulation through tax-farm accounting practice stimulated the emergence of Thai-Chinese family lineages in the relatively higher ranks of the *sakdina* order in affirmation of the kingdom's cosmological 'form'.

Furthermore, instalment tax-farm accounts instrumentalised Thai-Chinese tax-farmers to assert royal sovereignty and project the kingdom's cosmological 'form'. Annual or bi-annual royal ceremonial of sharing waters of allegiance to the king accompanied royal authorisation of instalment accounts, usually at New Year and autumn festivals. Most tax-farm instalment accounts included a royal instruction to tax-farmers, like Khun Sunthorn, not to take advantage of their *sakdina* status to extort tax from local people, to vandalise Buddhist temples, and to kill elephants for ivory or animals for commercial profit. Tax-farm instalment accounts also called on tax-farmers to provide political stability by becoming authorities of law and order in localities, especially in the case of gambling tax-farms (for example, CMH Rama IV, C.S. 1219 (1857-58), 69) and in distant northern and southern Siam, where it was in their interest to ensure order for effective tax-collection and trade on which tax collection depended. Similarly, the king's accompanying letter of authorisation permitted tax-farmers to double the tax on tax evaders and exempted tax-farmers along with their workers or slaves from interference or arrest by local notables when exercising tax-collecting duties on behalf of the king. The 'flow' of business practice in 'empty spaces' within tax-farm accounts was in effect channelled by the Bangkok court with the purpose of melding it into association and support of the accounts' cosmological 'form' as a means of exerting the Buddhist sovereignty of the Bangkok court over the kingdom.

The final component of tax-farm accounts was an annual summary account which collated the details of all tax submissions from tax-farmers by types of tax commodity and the destination of that tax in terms of Bangkok courts (*krom*) and/or royal dignitaries (*jaojommanda*). The two left-hand columns in Table 4 represent the molasses tax section of a summary tax-farm account for all tax commodities in 1868-69 (CMH Rama IV, C.S. 1230 (1868-69), 133). The first

column on the left of the page highlights the court recipients of molasses tax for 1868-69 through molasses tax-farmer *Luang Wiwattanaracha-akorn*, while the second column in the centre of the page details the amounts of molasses tax provided for distribution to each of these courts or dignitaries. The total tax receipt that each court or dignitary received from a compendium of different tax-farm commodities, including molasses, was also provided in parallel in the right-hand column of the account, such as 495 *chang* (39,600 *baht*) for *Phraya Sripiphat*, who was head of the *Krom Phrakhleng Sinkha* in the reign of King Rama IV (1851-68). As recipients of the various taxes, these courts and dignitaries had the summary accounts of their appointed tax-farmers audited by the treasury official *Khun To*, who was also paid in the account. Where summary accounts were not paid in full, they were usually annotated with the amount of default and/or the bidding account adjusted with a record at the end of the account identifying all depreciations and/or outstanding balances in terms of liable tax-farmers, commodity tax, and court recipients. Hence, like the bidding and instalment sections of tax-farm accounts, the summary tax-farm accounts reflected the emergence of a 'flow' of commercial practices in 'empty spaces' within the cosmological 'form' of the accounts as exemplified in tax-commodity specialisation by tax-farmers, streamlined fiscal accounting, treasury audit of tax flow, and default liabilities of tax-farmers.

Nonetheless, projection of cosmological 'form' still continued to define the annual summary account at a number of levels. First, the flows of tax and reciprocal flows of merit between largely Chinese tax-farm *guanxi* and Bangkok courts or nobility continued to affirm the kingdom's *sakdina* order. Secondly, the tax-farm revenues were channelled by tax-farm accounts to strengthen the various courts' income and consolidate their projected royal sovereignty in order, thirdly, to support the overall maintenance of a cosmological 'form' for the kingdom. As King Rama IV explained in an official announcement on tax farming in 1857-58 (*CMH Rama IV, C.S. 1219 (1857-58), 77*), his role as a Buddhist monarch was to foster 'right understanding' and 'right-directed thought' for the subjects of his kingdom in terms of the Eightfold Path of the Middle Way by appointing and remunerating tax-farmers with appropriate material rewards and *sakdina* status in accordance with their meritorious tax-collection/gifting to maintain the peace, stability and Buddhist 'form' of the Siamese kingdom and cosmos.

## 6. The emergence of commercial 'form' in tax-farming accounting

The cosmological 'form' of 'right understanding' and 'right-directed thought' was however undergoing considerable transformation as a result of the 'flow' of commercial practice in the 'empty spaces' in the interstices of the bidding, instalment and summary sections of the tax-farm accounts by the mid-19th century. As a 'flow' of different commercial practices developed in 'empty spaces' within the kingdom's cosmologically-defined accounts, these 'empty spaces' became dynamic relational foci of negotiation between different socio-economic groups within Siamese society. First, there were local notables who, in collecting/accounting for produce tax in the localities, were challenged but also saw advantage in the commercial practices in tax-farm accounting. Their focus was on permitted but undeclared commercial profits made by tax-farmers over and above the recorded tax submitted to the court in tax-farm accounts. A rare audit of the off-book commercial accounts of a liquor trader and tax-farmer *Khun Promakorn* in Petchaboon by the *Krom Phrakhleng Mahasombud* in 1842-43 indicates that such undeclared profits could be substantial (*CMH Rama III, C.S. 1204 (1842-43), 33*). *Khun Promakorn* had failed to manufacture liquor and collect tax for 1840-41 due to death from fever of the employees in his *guanxi* distillery. In consequence, the Bangkok court had informed the local governor *Phraya Petchaboon* that *Khun Promakorn* was removed as tax-farmer and a new bidding account was invited for the tax-farm. The governor *Phraya Petchaboon* however agreed to sponsor a new bidding account from *Khun Promakorn* for 1841-42, but on a private agreement that *Khun Promakorn* shared the tax collected between them with the instalment account payments to the *Krom Phrakhleng Mahasombud* deducted from the tax-farmer's share. In the account, the tax-farmer recorded collecting 8 *chang*, 2 *tamlung*, 1 *baht*, 1 *salung* (648.25 *baht*) in total. This was a profit margin of 440 percent on his bidding account (1 *chang*, 10 *tamlung* or 120 *baht*), but the governor *Phraya Petchaboon* leveraged 50 percent of the tax-farmer's collection (4 *chang* or 320 *baht*) leaving *Khun Promakorn* a 57 percent profit margin (2 *chang*, 12 *tamlung*, 1 *baht*, 1 *salung* or 209.25 *baht*) after his court instalment payments and before costs. *Phraya Petchaboon*'s son also filed a court case which sought to appropriate the tax-farmer's remaining profits for 1841-42 under the guise of recovering *Phraya Petchaboon*'s share of unpaid liquor tax for 1839-40. Furthermore, *Phraya Petchaboon* subsequently secured rejection of *Khun Promakorn*'s bidding account for the following year. Produce tax-collecting notables found the 'flow' of commercial practice of Chinese tax-farmers in 'empty spaces' in-between the cosmological 'form' of tax-farm accounts to be a threat to their material well-being, merit status and political authority, and sought to negotiate control over 'empty spaces' in the accounts to prevent the 'flow' of commercial practices eroding the accounts' and kingdom's cosmological 'form'.

Secondly, both tax-paying producers and consumers used the 'flow' of commercial practices in 'empty spaces' in tax-farm accounts for their own profit. For example, declining tax receipts on falling coconut oil exports to Singapore in the late 1840s led to compensatory increases in the rate of domestic coconut oil tax (see [Hong, 1984](#), pp. 100-02). When consumers avoided this increased tax by pressing oil at home, the coconut oil tax-farm bidding account in 1849 requested an unusual downward adjustment from 740 *chang* (59,200 *baht*) to 520 *chang* (41,600 *baht*) to cover losses. In 1852-53, the *Krom Kalahom* assisted the tax-farmer by giving him a monopoly right over purchase and sale of coconuts for oil production at advantageous prices and the tax-farmer agreed an improved bidding account of 800 *chang* (64,000 *baht*) per annum (*Kalahom Rama IV, C.S. 1214*

(1852-53), 3, pp. 17-30). In response, coconut producers diversified cultivation, limiting coconut supply, creating price inflation in coconut oil, reducing consumer purchase, and limiting tax receipts. Within four years, the court was forced by producers and consumers to replace the coconut tax-farm monopoly with a coconut tax-account per tree and producers were permitted to sell their produce freely on the market. Nonetheless, over ten years later in 1865, high tax per tree had led many producers to stop cultivating coconuts altogether, making coconut oil scarcer, limiting consumption and further reducing tax receipts (*Kalahom Rama IV*, C.S. 1227 (1865-66), 29, pp. 72-80). With 'empty space' for commercial manoeuvre in the accounts negotiated by producers and consumers, the incumbent coconut tax-farmer again deflated his bidding account for the coconut tax-farm in 1866 to 700 *chang* (56,000 *baht*) and subsequently to 411 *chang* (32,880 *baht*). A new tax-farmer Lek was appointed whose bidding account projected a higher if modest remittance of 450 *chang* (36,000 *baht*) annually, but in 1867 Lek also sought a tax adjustment to 300 *chang* (24,000 *baht*) and lost the farm to To with a bidding account of 450 *chang* (36,000 *baht*) (*Kalahom Rama IV*, C.S. 1228 (1866-67), 31, pp. 47-52; Wilson (1970), p. 629). Successive coconut tax-farm accounts reveal that tax-farmers' commercial practices in 'empty spaces' within the accounts were increasingly negotiated by tax-paying producers and consumers, who sought to utilise the emergent commercial 'form' in the accounts for their own advantage.

From the 1850s, tax-farmers began to resist producers' and consumers' adaptations to the commercial practices in the 'empty spaces' of tax-farm accounts by monopolising trade in certain taxable commodities and limiting fiscal returns to court through self-regulation of competition between their own *guanxi* in tax-farm bidding accounts. *Bonbia* (cowrie shell gambling) tax-farm accounts demonstrate that smaller tax farms, which had expanded under Chinese influence in the reign of King Rama III (1824-51) (*CMH Rama III*, C.S. 1206 (1844-45), 25), had merged into larger mainly Chinese-organised *bonbia* tax syndicates by the beginning of the reign of King Rama IV in the 1850s (*CMH Rama IV*, C.S. 1214 (1852-53), 55; *CMH Rama IV*, C.S. 1222 (1860-61), 150). Chinese tax-farmers used their *guanxi* relations to establish these syndicates, limit producer and consumer influence, and control the cost of bidding accounts amongst themselves for gambling, opium, liquor, molasses and other commodities. They thereby ensured a more effective profit for their side of the enterprise at the expense of producers, consumers and Bangkok court. Wilson (1970, pp. 635-37) calculates that about 250 Chinese and 51 Thai tax-farmers in the reign of King Rama IV organised syndicates in such commodities and succeeded in controlling and even freezing bidding accounts across the reign, while tax-farm bidding accounts in non-syndicated tax-farms continued to rise to the advantage of the Bangkok court. Syndicates were also effective in reducing local notable appropriation of the off-book commercial profits that were related to tax-farm accounts, such as in the case of *Khun Promakorn* in Petchaboon in the 1840s. The 'empty spaces' in tax-farm accounts had become dynamic relational loci of different 'flows' of commercial practice and engendered continual re-negotiation of relations between various economic interests within the Siamese kingdom.

By the end of the early Bangkok period in 1868, 'flows' of commercial practices in the 'empty spaces' within tax-farm accounts had therefore confluent and consolidated into a commercial 'form' in growing counterpoise to the cosmological 'form' of the accounts which the Bangkok court had used to project its sovereignty. During the foundation of the Chakkri dynasty, King Rama I (1782-1809) had historicised 14th-century Buddhist cosmology (*Traiphum*) by initiating a 'subtle revolution' (Wyatt, 1982b) that re-focused 'right understanding' and 'right-directed thought' on the role of kingship in interpreting cosmic order and religion (*dhamma*) for the benefit of the Siamese kingdom. Tax-farm accounts in the reigns of Kings Rama III and IV demonstrated a further elaboration of King Rama I's re-appraisal of 'right understanding' and 'right-directed thought' towards the cosmological 'form' by which Siamese people lived. This further elaboration in terms of tax-farm accounts involved a gradual opening up of 'empty spaces' within their cosmological 'form' in which 'flows' of practice were no longer reliant on Thai notable-commoner labour bonds, but on Thai-Chinese mercantile groups, business methods like *guanxi* organisation, and use of profit-oriented accounting. Out of this 'flow' of commercial practices in 'empty spaces' in the accounts, a commercial 'form' of accounting consolidated the historicising transformation of the 19th-century Siamese Buddhist kingdom in a 'stream of re-becoming' from cosmological to commercial 'form'. Ultimately, 'structured' cosmological 'form' (*rūpa*) proved to be an impermanent (*anattā*) and friable dominance (*anicca*) in conjunction with an inherent 'emptiness' (*suññatā*) expressed as 'empty spaces' in its interstices, where confluent 'flows' of commercial practice generated a constant stream (*sota*) of accounting 're-becoming' (*punabbhava*).

## 7. Conclusion: Towards a Buddhist theory of 'form', 'space' and 'stream of re-becoming'

In contrast to this Buddhist-theorised case-study of accounting in mid-19th century Siam, emphasis on the resilience and durability of hegemonic orders, regimes of truth, dominant cognitive structures, dialectics of control and networks of governability has frequently become implicit in the critical accounting literature. This emphasis may in part have resulted because methodologies adapted from western theorists, like Gramsci, Foucault, Bourdieu, Giddens and Latour, have a strong propensity to highlight 'structural processes' of subjection at the expense of the fluid movement of variance or alterneity. In terms of Gramsci (1971, 1977), much of the critical accounting literature has tended to focus on construction of consensual hegemonies by ruling blocs from various (class) 'structures' and strata at the expense of Gramsci's (1971, pp. 5, 185) emphasis on the practice of 'organic intellectuals', counter-hegemonic movement (see Gallhofer & Haslam, 1991, 2003), and disjunctive practices from which alternative authority can emerge (Williams, 1977). With regard to Foucault (1970, 1975, 1977, 1981), Merquior (1985, pp. 112-18) and De Certeau (1984, pp. 45-60) in



general critiques and Armstrong (1994, pp. 36-38) in accounting terms, have indicated a methodological neglect of oppositional agency or tactics which oppose the disciplinary power of discursive 'structural' formations. Similarly, while Bourdieu's (1977) habitus is recognised to change over time in relation to its accounting 'fields', there is a predominant tendency (in Bourdieu's (1977, pp. 78-87) conception and in many accounting studies) for the habitus to reinforce rather than substantively modify existing 'structural' dominances from the 'field' as a result of disarticulation in the habitus of alternative practice that could generate innovative 'dispositions' and change (Jenkins, 1992).

Likewise, Cohen's (1999, p. 7) critique of Giddens' (1984) structuration theory highlights an over-emphasis on the ontological security of routine practice which serves to reinforce (virtual) 'structural' dominances (see also Giddens, 1991, pp. 36-37). Boland's (1993, 1996) methodological observations on Giddens' (1984, pp. 293-97) 'circuits of reproduction' suggest that recursive practice in accounting structuration also tends to reproduce dominant patterns or networks. Furthermore, Stones (2005) has indicated that Giddens' (1984, pp. 288-93) 'methodological bracketing' can tend to limit critical explanation of how practice is connected between different levels of individual and institutional analysis, thereby facilitating misassumption about the dominance of 'structural' practice. Adaptation to critical accounting of Stones' (2005) and Cohen's (1999) use of position-related practice has better connected the agency of these different levels. Nonetheless, relatively few accounting studies primarily forefront the crucial dialectic importance of continuous challenge and agential revision of virtual 'structural' dominances which arise within the structuration process. Similarly, Latour (2005, pp. 205-14) conceptualises every actant (human and non-human) as a transformative assemblage of 'plug-ins' determined by networks of movement between other transformative actants. Actor-network theory in accounting however tends not to recognise or under-emphasises the 'plasma' of spaces in-between or disconnected from networks, which also influences the 'translation' of actions into a continual re-assembling of the collective. In general terms, there would seem to be an incipient methodological conservatism in such theorisation with its preponderant emphasis on 'structural' dominance and a need for a more balanced focus incorporating 'movement' of alternative practices which interact, condition, challenge and revise staticizing 'structural' hegemonies.

In particular, it seems to be an emphasis on the 'structural' dynamics of practice, instead of the fluidity of variance, confluence and divergence, which tends to lend prominence to assumptions about the constancy, static nature, and durability of (accounting) dominances and subjections. In different ways and degrees, Gramsci, Foucault, Bourdieu, Giddens, Stones and Latour, all emphasise the importance of the dynamics of practice. Gramsci's (1977, pp. 34-35) 'philosophy of praxis' initiated a more dynamic relationship than classical Marxism between base and super-structure, and among fractions or strata within classes in the creation of consensual 'structural' hegemony. In Foucault (1965, 1975, 1977, 1981), archaeological or genealogical formations involve agglomeration of micro-practices with greater contingent movement and adaptability than a structural 'process' which is often delimited by a specific point of origin, demarcated construction, progressive teleology and ultimate destination. Likewise, Bourdieu's (1977) habitus and Giddens' (1979, 1984) or Stones' (2005) cognitive virtualisation of 'structures' function in similar ways to Foucault's archaeological or genealogical formations with contingent movement and adaptability in the continuous re-structuration of practice. Latour's (2005, pp. 205-14) 'flat-structured' networks also project dynamic transformative movement between human and non-human actants in a constant translation of practice and re-construction of the collective. All these theorists, however, demonstrate a propensity in different ways and degrees to contextualise or bound the dynamics of practice within formational or disciplinary 'structures' of one type or another which in consequence tends to lend prominence to assumptions about the bounded, constant and staticized characteristics of dominance and subjection, rather than the continual fluidity of 'flows' of variance, confluence and divergence.

As this analysis of accounting transformation in Siam/Thailand demonstrates, a Buddhist paradigm of confluent 'flows' of practice is particularly useful in maintaining the dynamism of practice and counter-balancing over-emphasis on the unyielding and intransient 'structures' of dominant or hegemonic accounting orders. A Buddhist paradigm of a stream of 're-becoming' (*punabbhava*) with its confluent (or divergent) flows of practice perceives 'structure' in much more temporary and transient terms. In a 'stream of re-becoming', practices aggregate to give the impression of unitary, continuous and durable 'structure' or 'form' (*rūpa*), but 'structure' or 'form' are in unceasing flux and continuously disaggregating and re-assembling from practice to practice and moment to moment (Harvey, 1990, pp. 52-54). 'Structure' or 'form' are the result of dynamic 'flows' of practice which only imperfectly coalesce and cannot be permanently reified or bounded. While impermanent 'structure' or 'form' can at times act autonomously and demonstrate some material continuity or replication of a mind-set across time, it is at best constituted by an impermanent and transient bundle of characteristics that have temporarily coalesced within 'flows' of heterogeneous and ever-changing practices. As the ebb and flow from cosmological to commercial 'forms' of 19th-century Siamese accounting demonstrates, the assumed rigour and permanence of 'structure' or 'form', which invest analyses based on Gramsci's consensual hegemony, Foucault's discursive formations, Giddens' virtual structuration, Bourdieu's habitus and Latour's networks, lead to over-estimation of dominance and hegemony from the perspective of a Buddhist theory of practice.

It is also pertinent from a Buddhist perspective to be mindful of the importance of 'empty space' as a manifestation of the 'emptiness' (*suññatā*) and transience of phenomenal 'form'. 'Empty space' has a dynamic relational connotation in the way that it emerges between 'forms' and inter-relates them. 'Empty space' acts as a locus in which practice 'flows', and 'forms' (both individual and collective-human and non-human) temporarily emerge, consolidate, and then disintegrate and dissolve. 'Empty spaces' in Siamese Buddhist accounts are the dynamic relational loci of 'flows' of practice creating transformation from one accounting 'form' to another in a wider 'stream of re-becoming'. Moreover, the practices of the



Eightfold Path of the Middle Way are a potential emancipatory mobility that can create 'empty space' by emptying 'forms' of their apparent meaning. The practices of the Eightfold Path of the Middle Way are the means by which the (apparent) dominance of 'form' is constantly de-constructed into the disaggregated 'flows' of practice in 'empty spaces' that invest or surround it. It also continually enables new 'forms' to emerge through the consolidation of other 'flows' of practice in 'empty spaces' within a wider 'stream of re-becoming'. A primary emphasis on 'empty spaces' with their variant and disaggregated flows of practice in-between and around 'forms' is crucial in developing mindfulness of the transient and ephemeral nature of (allegedly) dominant or hegemonic accounting 'forms' and a means of providing a more balanced and dynamic understanding of socio-economic and accounting transformation.

Accounting in mid 19th-century Siam during the early Bangkok period is therefore best explained in spatial and mobile terms of 'flows' of accounting practice in 'empty spaces' in creation and modification of impermanent 'forms' that are in constant flux as a result of their continually changing inter-relationship with other 'flows' of practice in a wider stream of transformation or 're-becoming'. To return to and re-interpret Lefebvre's (1991, p. 93) analogy, an account (like a house, city, society or state) can be projected as a 'structure', but it might be better described spatially as an 'empty space' with dynamic 'flows' of practices from which the 'form' of the account (house, city, society or state) is shaped and consolidated. As a 'form', an account (house, city, society or state) is impermanent (*anicca*) and fluid non-self (*anattā*) because it is contingently constituted from every direction by variegated 'flows' of practice which run in, out and through it (and its users) in a confluence of mobilities through ever-modifying 'empty spaces' in its interstices. Spatial 'flows' of confluent and contingent accounting practice in 'empty spaces' in accounts generate continual variance, alterneity and an ever-transient aggregation and dis-aggregation of accounting 'forms' within a dynamic and transformative stream of 're-becoming' that cannot be effectively staticized into panoptic 'structures' of dominance and hegemony.

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## Thai Glossary:

- Akorn:** A set percentage tax on production.
- Anachak:** The Siamese Buddhist kingdom over which the king's sovereignty is projected.
- Bun:** Merit.
- Chao:** Title of Siamese royalty (1,500–50,000 *sakdina*).
- Dhamma:** Buddhist religion.
- Jaajommand:** Dignitaries.
- Khreaung-bunnakarn:** A tribute account.
- Khun:** Title among noble or commoner (200–1,000 *sakdina*) often given to tax-farmers.
- Khunnang:** Siamese nobility.
- Krom:** A Bangkok court within the royal establishment.
- Luang:** Title among Siamese nobility (800–3,000 *sakdina*) given to larger tax-farmers.
- Meaung:** Locality focused around a main town.
- Nai:** Leaders/masters of local community/labour networks of commoners.
- Phasi-akorn:** Tax farmer/tax from tax-farms.
- Phrai:** Siamese commoner (10–25 *sakdina*).
- Phraya:** Title of Siamese nobility (3,000–10,000 *sakdina*) often provincial governors.
- Phukpee-jeen:** Chinese head-tax.
- Sakdina:** The merit or status ranking system of 19th-century Siamese society.
- Suai:** Tax in kind or money levied on commoners.
- That:** A slave (5 *sakdina*).
- Traiphum:** The Three Worlds Buddhist Cosmology.