The current issue and full text archive of this journal is available at
www.emeraldinsight.com/0951-3574.htm

Accounting for the nation-state in mid nineteenth-century Thailand

Philip Constable
University of Central Lancashire, Preston, Lancashire, UK, and
Nooch Kuasirikun
University of Nottingham, Nottingham, UK

Received 4 May 2005
Revised 4 April 2006
Accepted 10 August 2006

Abstract

Purpose – The purpose of this paper is to examine the relationship between accounting and the early roots of the nation-state in mid nineteenth-century Siam/Thailand.

Design/methodology/approach – First, the paper examines the theoretical inter-relationship between accounting and nationalism. Second, it relates this theoretical understanding to a study of the changing concepts, methods and structures of indigenous Siamese accounting at a time of transition when foreign mercantile influence was beginning to have an impact on the mid nineteenth-century Siamese economy. Third, the paper analyses how these accounting structures and practices came to constitute a socio-political instrument, which contributed to the administrative development of a Siamese dynastic state by the mid nineteenth-century. Finally, the paper studies the ways in which this dynastic state began to promote national characteristics through the use of its accounts to create a sense of Siamese cultural identity.

Findings – The findings emphasise the important role of accounting in the construction of political and national identity.

Originality/value – This inter-disciplinary paper highlights a general neglect in the accounting literature of the instrumental role of accounting in nation-state formation as well as offering a re-interpretation of Thai historiography from an accounting viewpoint. Moreover as an example of alternative accounting practice, this paper provides an analysis of indigenous accounting methods and structures in mid nineteenth-century Siam/Thailand at the point when they were becoming increasingly influenced by foreign mercantilism.

Keywords Accounting history, Thailand, Nineteenth century, Nationalism, Buddhism

Paper type Research paper

In recent years, accounting has come to be understood as a "social and institutional practice, one that is intrinsic to and constitutive of social relations" (Miller, 1994, p. 1; Burchell *et al.*, 1980, 1985). This revised understanding of accounting has sought to broaden the perspectives and parameters of accounting by locating accounting in its wider social, cultural and political contexts. Thus, while the study of accounting history has traditionally been concerned with accounting in reference to economic rationales, new accounting history is concerned with accounting as an influential part of the socio-cultural and political construction of history (Gaffikin, 1998). Moreover, as Hopwood (1983), Hopwood and Miller (1994) and Napier (2006), have indicated,

The authors would like to thank the British Academy (South-east Asia) for their financial support of this project, the staff of the Thai National Archives, Bangkok, for their archival support in the research of this article, and the anonymous reviewers for their invaluable comments.

Accounting, Auditing & Accountability Journal
Vol. 20 No. 4, 2007
pp. 574-619

0951-3574
DOI 10.1108/09513570710762593

accounting has been constitutive as much as reflective of form and change in organisations or society. New accounting history perceives accounting as an instrument that is employed to monitor, control and determine performance and activities within organisational settings, ranging from the business environment to the broader societal contexts in which it operates (Hopwood, 1987a). Such a view of accounting history focuses in particular on how accounts are used to make visible and influence wider relationships of accountability within which accounting records are embedded. Consequently new accounting history perceives accounting in socio-political terms as "an instrument of power and domination (rather) than as a value-free body of ideas and techniques" (Carnegie and Napier, 1996, p. 8)[1].

With this broadening perspective of accounting, there has concomitantly been argument for the inclusion of wider arenas of accounting beyond the business organisation/enterprise, and incorporation of networks of direct or indirect participants beyond those that have previously been recognised. In this context, new accounting history has emphasised marginalised voices from below, gender and non-western identity (see, for example, Gallhofer and Haslam, 2003; Hopwood, 1987b; Loft, 1992; Tinker and Neimark, 1987a; Davie, 2000; Gallhofer *et al.*, 2000). Such changes in the historiographical perspectives of academic accountants clearly reflect alterations in the nature of historical enquiry more broadly defined, where post-modern and post-colonial historians have become increasingly involved in the quest for the historical "other" or previously-marginalised discourses and interpretations of history, like those of gender, ethnicity and the socio-economically dispossessed. Moreover, in order to facilitate this inquiry into accounting history in its wider socio-economic and political context, accounting research has also adopted a variety of research methodologies from a wide range of social science theories, most notably Marx (see, for example, Tinker and Neimark, 1987b; Fleischman *et al.*, 1996; Cooper and Puxty, 1996) and Foucault (see, for example, Hopwood, 1987a; Carnegie and Napier, 1996; Napier, 2006). By adopting these critical and interpretive methodologies from other disciplines, rather than merely recounting the technical transformation of accounting systems, researchers of accounting history have developed a new dynamic and perspective of accounting history (Miller *et al.*, 1991; Gaffikin, 1998; Merino, 1998; Chua, 1998; Cooper and Puxty, 1996). In sum, accounting is no longer perceived to be a domain of neutral technical practice, but an instrument that is both susceptible to and exertive of socio-cultural influence and political control, as well as economic power.

In the context of Asia-Pacific countries that have historically possessed their own alternative accounting structures or methods prior to western imperial intrusion, a few accounting researchers have begun to explore the implications of new accounting history. Two articles which give a pertinent if different sense of this initial trend in the Asia-Pacific context, are for example Davie (2000) and Aiken and Lu (1998). On the one hand, Davie (2000) has analysed the development of accounting practice in Fiji under the impact of British and American imperialism in the nineteenth and twentieth centuries. She has examined the ways that accounting became involved in the production of the calculative knowledge of imperialism in Fiji between 1840 and 1970, and thereby helped to authenticate the imposition of foreign imperial control. One significance of new accounting history in the Asia-Pacific context has thus been to demonstrate the involvement of accounting with the processes of western imperial expansion. On the other hand, within a growing literature on Chinese accounting history, Aiken and Lu (1998) have explained the development of various calculatory forms of indigenous Chinese accounting in different periods from the Zhou dynasty

(1100-771 B.C.) through to the Ming (1363-1643) and Qing dynasties (1644-1911), including the development of Chinese forms of double-entry bookkeeping (*Sanjiao Zhang* and *Shijiao Zhang*) (pp. 230-7)[2]. They have indicated that, while conventional interpretations would suggest that Chinese accounting methods were marginalised by western bookkeeping practices in the nineteenth-century, there is evidence to indicate the continuance of indigenous Chinese accounting practice in certain sectors of the Chinese economy until at least the early years of the Chinese Republic after 1911 (p. 238). Another important implication of new accounting history in the Asia-Pacific context has thus been to emphasise the existence and importance of indigenous accounting prior to western influence.

Elsewhere we have argued that the indigenous accounting structures and practices of mid nineteenth-century Siam/Thailand were reflective of and constituted by Buddhist cosmological texts and patrimonial state organisation (Kuasirikun and Constable, forthcoming). This present article seeks to analyse the changing nature of this indigenous accounting at a point of transition when nascent national attitudes first began to emerge in the context of western mercantile intrusion into south-east Asia in the mid-nineteenth century. The early Bangkok period from the beginning of the reign of King Rama I of the Chakri dynasty in 1782 to the end of the reign of King Rama IV in 1868 was a period of increasing socio-economic transition within Siam. This change ranged from the re-construction of the Siamese economy after its devastation by Burmese invasion in 1767 to its further re-configuration under the influence of Chinese merchants and subsequently western traders in the early and mid nineteenth century. The reigns of King Rama III (1824-1851) and King Rama IV (1851-1868) in particular experienced the growing impact of western mercantile influence on Siam in the form of the Burney Mission in 1826 and the Bowring Treaty in 1855, and concomitantly saw the early beginnings of Siamese nation-state consciousness. This article analyses how indigenous Siamese accounting reflected and constituted this socio-economic and political change.

In this respect, the article first explores the much neglected inter-relationship of nationalism and accounting in order to provide a theorisation for subsequent discussion of Siamese accounting and its emergent nationalist dimensions. Second, by analysis of representative palm-leaf *suai-akorn* or tax accounts and *khreaung-bunnakarn* or tribute accounts from the Thai National Archives, Bangkok (see the Appendix, Figures A1-A9), this article examines the changing discursive nature and functional format of Siamese state accounting in relation to wider mercantile transformation in south-east Asia in the mid-nineteenth century. Third, it is argued that slowly changing accounting practices made a significant instrumental contribution to the gradual development of Siamese dynastic state structure through their role in the elaboration of state fiscal networks that had grown out of looser forms of Siamese patrimonial governance. The analysis also charts the Siamese (and Lao) elite participants who were involved in both the deployment of and resistance to this emergent Siamese dynastic accounting system with aims dictated by their socio-economic and political interests. Fourth, this article also shows how Siamese accounts reflected and became important constitutive instruments in the first cultural projections of an emergent Siamese national identity as it was built up around the mid nineteenth-century dynastic state. As an aid for this analysis, a reference glossary of frequently used Thai terms is provided at the end of this paper. The article concludes with an analysis of the theoretical ways in which accounting reflects and constitutes nation-state formation in light of the mid nineteenth-century Siamese context. Overall, within the theoretical framework of new accounting history, it is argued that indigenous Siamese accounting was both reflective and constitutive of social and economic change in mid nineteenth-century Siam, and in this capacity became a political instrument in the gradual beginnings of Siamese nation-state formation.

Accounting for the nation-state

In the panoply of different theories which seek to explain one of the most significant phenomena of modern times, namely the nation-state, the role of accounting has been largely ignored by historians, accountants and social scientists. On the one hand, this marginalisation may be in part a consequence of accounting's self-limiting claims until recently to positivist representation or assessment and its eschewing of socio-cultural or political contextualisation for the economic practices with which it deals (for a critique see Burchell *et al.*, 1980, 1985; Miller, 1994; Hopwood and Miller, 1994; Carnegie and Napier, 1996). On the other hand, whether explanatory emphasis is cast on the primordial origins, perennial/gradually-evolving cultural nature, or modern economic roots of nationalism and the nation-state, none among the multiplicity of theories of nationalism lends itself at first sight to an interpretative inclusion of accounting techniques and structures.

Early primordialist interpretations of nationalism have emphasised the importance of often-unchanging primordial ties (language, race, common descent, religion and territory) and have conceptualised nation-states as organic aggregates of individuals with "natural" identities in history based around shared primordial bonds (see, for example, Shils, 1958; Geertz, 1963; Keyes, 1976; Francis, 1976; Robinson, 1979; Van den Berghe, 1978, 1979)[3]. More recent interpretations of the origins of the nation-state have modified this interpretation to emphasise, what Smith (1986, p. 12, 1998, pp. 18-24) has termed, the "perennial" existence of the nation-state: that is to say, while nation-states might not be said to have a *prima facie* natural existence, they have always had a perennial existence in history and are either "updated versions of immemorial ethnic communities" or evolving "collective cultural identities" (Smith, 1998, p. 159). Thus, for example, Greenfeld (1992) and Hastings (1997) have conceived European nation-states like England to be perennial creations, which have developed slowly in nationalist sentiment from the medieval period on the basis of the consolidation of vernacular languages and the spread of a Judaeo-Christian prototype of the nation found in the Bible[4]. Such perennialist interpretations thereby affirm that modern nations are changing socio-cultural identities that are determined in large part by pre-modern cultural, ethnic and political characteristics. Unlike ethnic traits of native language, home geography, ancestry, kinship and folk culture, accounting itself would not appear ostensibly to express particular *prima facie* or primordial claims on the affiliation of peoples which would allow it to be a primary marker of national identity. It might however be argued that accounting could be seen in its language, territoriality, historicity and cultural format either to reflect these allegedly primordial characteristics or to act as a vehicle for their perennial re-constitution into attributes of modern nation-states. Accounting had a role to play in the transmission and adaptation of pre-modern cultural identities for the modern nation-state era.

Most modernist theorists of the nation-state would however propose a decisive hiatus between pre-modern identities and the modern origins of nationalism. Within the modern economic frameworks, such as mercantilism and industrial capitalism, which modernist (and generally Marxist) theorists perceive to have facilitated or even necessitated the rise of nation-states, accounting would have possessed a pervasive economic instrumentality in the formation of modern national identity. Mann (1992, 1993), for example, has emphasised how nationalism was facilitated by the expansion and integration of elite lineages into wider socio-economic networks as a result of the spread of vernacular literacy (and numeracy) after the Protestant Reformation and Roman Catholic counter-reformation in Europe. The subjection of these elite networks to fiscal extractions of states beyond their control (as in Britain) or their exclusion from influence in the military/official bureaucracy (as in Prussia), led them to demand political rights/citizenship on the basis of their part in the commercial, administrative and military structures of seventeenth-eighteenth century European states, thereby stimulating the emergence of a sense of national unity (Mann, 1993, p. 226)[5]. The economic and geo-political rivalries between these European nation-states served further to intensify such discrete national identities (Tilly, 1975). Accounting itself would have been fundamental to the establishment of the economic capillaries, which allowed such wider economic mercantilism, state administrative structures, and political movements to develop. Moreover, with the subsequent emergence of industrial society, the universalisation of literacy and numeracy through standardised mass education stimulated the spread of an ever more culturally-homogenized society and the further coalescence of national unities with the economic aim of creating mutually-substitutable workers and delineated markets for the purposes of industrial production (Gellner, 1983). In this process, accounting would have been economically intrinsic to the development of numeric and administrative standardisations which facilitated the amalgamation of diverse regional networks and practices into unitary nation-states for the facilitation of industrial development (see, for example, Pollard, 1964, 1965, 1968; McKendrick, 1970; Glynn, 1984). In such a modernist interpretation, the role of accounting as a mode of transmission of pre-modern cultural values for modern nation-state formation is incidental and subordinate to its fundamentally modern economic instrumentality in the creation of national unity and uniformity.

In the global diffusion of nationalism, Hechter (1975), Nairn (1977), and Hechter and Levi (1979) have further emphasised that the European commercial, industrial and bureaucratic revolutions, which led to the centralisation of European states (like Britain), necessitated at first the internal colonisation and economic exploitation of the European hinterlands (like Scotland, Wales and Ireland), which they gradually subsumed within their national boundaries[6]. Subsequently, as Nairn (1977) has argued, extra-European peripheries on eastern Europe's borders and in Latin America, Africa and Asia were also brought into colonial dependency and converted increasingly after 1800 into formal colonies (and even treated as extensions of the metropolitan nation-state) for the purpose of mercantile trade. The stimulus for the rise of nationalism at these "peripheries" is seen as a corollary of the uneven diffusion and impact of capitalism in the form of European mercantile imperialism. With relatively under-developed or undermined military and economic resources with which to resist imperial mercantile intrusion, Asian and African elites were in greater or lesser degrees obliged to resist foreign economic interference by promoting cultural unity and national identity[7]. The modern instrumentality of accounting in facilitating the amalgamation of hinterlands into nation-states also in turn provided Asian states like nineteenth-century Siam with an important means of developing the economic and national integration of their regional hinterlands in the face of western imperial annexation and domination.

The ambivalence of the nation-state's origins in both pre-modern cultural and modern economic forms has however led historians like Smith (1986, 2000) to argue that the nation-state on the one hand cannot be seen to be totally conditioned by pre-modern cultural characteristics in the sense of primordial continuity or perennial recurrence, but on the other hand it also cannot be classified as a wholly modern phenomenon in the form of "the nervous tic of capitalism or the necessary form of culture of an industrial society" (Smith, 1986, p. 3). Like other theorists, Smith has recognised three types of modern revolution, which have led to the creation of nation-states. First, economic revolution (based originally on mercantile trade) required increased integration of local economies on a national basis with state-supervised communications, taxation, and occupational systems that provided a mobile workforce for the territory. Second, military and administrative revolution led to technically controlled and centralised states under dynastic rulers and later middle-class businessmen and intelligentsia. Third, an educational/cultural revolution led to the replacement of trans-national ecclesiastical authority and learning by a national state bureaucracy and culturally-determined education, which drew people into projecting a shared sense of community of citizens (Smith, 1986, pp. 129-34). Smith has nonetheless argued that a pre-modern myth of origin, descent, historical memory and above all ethnic identity was needed to achieve national solidarity and validate territorial borders created by these modern commercial and administrative revolutions (Smith, 1986, pp. 13-16, 1995, p. 57). Conceptualised in terms of Smith's multi-causal analysis (1986), accounting process as a constituent of nation-state formation would have been an important means of transmission of core cultural/ethnic values into the modern era, as much as being a fundamental economic instrument of the modern mercantile, military and administrative revolutions which established the framework of the nation-state.

In recognising the legacies of the past for modern nation-state creation, most modernist interpretations of nationalism would nonetheless give greater emphasis than Smith (1986, 1995, 2000) to the "re-invention" of older pre-modern symbols/values as a basis for modern nation-state identity. Thus, Hobsbawm and Ranger (1983) have observed that modern nationalism should not be understood in terms of primordial or perennially re-affirmed cultural attributes, but in terms of the (often pre-modern) myths, histories and literary cultures which have been "re-invented" in new ways for their times by elite classes in order to promote their particular interests under capitalism. By fabricating invented national traditions out of pre-existing histories and mythologies, the elite classes sought to mould the working masses into new status hierarchies within national communities and use the latter as instruments of social control for the purpose of capitalist production[8]. Indigenous accounting processes might be said to have been utilised by political and commercial elites to promote such national coalescence around a nexus of shared cultural beliefs/symbols, which were more invented than inherited.

The standardised discursive nature of accounts would also have played an important part in the projection of such a re-invented national identity. Anderson (1991) has demonstrated the importance of modern print-capitalism as a coalescent for the formation of nation-state identities. In his analysis, a motive force for nation-state formation was the development of standardised vernacular print-capitalism after 1500 which laid the basis for individuals to "imagine" through the printed word a shared sense of cultural and national identity. The printed language unified fields of communication and allowed previously mutually unintelligible dialect speakers to feel or imagine a linguistic, cultural and national unity through a standard mutually intelligible print with a growing fixity of form. The textual, numerical and vernacular language format of accounts would also have contributed to this imagined projection of national identity. Moreover, as Billig (1995) has indicated, nationalism is maintained in a "banal" form in everyday life as popular sentiment, sets of activities and institutionalised symbols or codes which continually flag or remind us of nationhood. National identity gradually becomes naturalised or taken for granted, and continual reminding of nationhood usually occurs in ways to which over the years people become inured and of which they are no longer directly conscious because of its banal repetition in the rhythms of everyday life (flags, coins, newspapers, food). In the imagined projection of national values, the cultural format of accounts also provided a creative assertion of national identity, which over time became an everyday and banal affirmation of common interest, established socio-economic unity and national belonging.

In sum, although historians, political theorists and accountants have largely neglected the role of accounting in nation-state formation, it is argued in this article that accounting processes have made a significant instrumental contribution to nation-state identity by their inherent role in the establishment of economic bonds, their elaboration of commercial and fiscal networks, and their promotion of unity in state administrative frameworks. Accounting has not only however provided the instrumental financial apparatus and economic framework that facilitated nation-state integration. The culturally-invested nature of accounts has also made them a vehicle for the modern "re-invention" and deployment of indigenous and even pre-modern ethnic/cultural symbols as a basis for the promotion of nation-state identity. Moreover, like other common language texts, accounts themselves have projected a sense of "imagined" national unity by establishing both a sense of internal economic uniformity of practice and of shared socio-cultural symbols/identity. In such forms, accounting has thereby contributed in both instrumental economic and socio-cultural ways to the formation, consolidation and maintenance of the nation-state in the modern era. The naturalisation of these accounting structures, practices and discursive forms as everyday assertions of modern national identity has led historians, political theorists and accountants to look elsewhere for the criteria of nation-state formation, but accounting was/is the weft and warp in the fabric of modern nationhood.

The changing economic nature of mid nineteenth-century Siamese accounts

In the Siamese context, historians have long recognised a variety of factors in Siamese nation-state formation which resonate with the different general theories of nationalism. Like wider theorisations of nationalism and the nation-state, these analyses have also tended to marginalise the instrumental contribution of accounting to nation-state identity. Siamese state accounting was nonetheless an important instrument in the gradual growth of national integration in mid nineteenth-century Siam, most notably as a result of its re-development of fiscal and administrative networks from the eighteenth-century Ayudhya kingdom[9].

Although it is usually the reign of King Rama V (1868-1910) and particularly the reforms of the 1880s and 1890s, which are characterised as primary cultural, administrative and economic factors in the consolidation of the Siamese nation-state (see Brown, 1978, 1988, 1992; Wyatt, 1969, 1994; Baker and Pongpaichit, 2005; Ramsey, 1976; Bunnag, 1977; Vella, 1955, pp. 332-50; Riggs, 1966, pp. 110-119), the gradual beginnings or first roots of Siamese nationalism are evident much earlier in the early Bangkok period before 1868. In economic terms, Hong (1984), Evers (1987), Cushman (1986, 1989, 1991, 1993), Cushman and Godley (1993), Sarasin (1977), Vella (1957), Wilson (1987) and Dixon (1999) have all revealed the implications of expanding Siamese, Chinese and western mercantile networks for state identity formation in nineteenth-century Siam. Thus, after the Burmese military devastation of Siam in 1767, the new Chakri dynasty, which was established by King Rama I in 1782, is seen to have re-built the economic infrastructure of the Siamese kingdom by drawing on and revising the economic and fiscal bases of the previous Ayudhya polity. In particular, annual *corvée* labour for all *phrai* or commoners of the kingdom was reduced from six to three months, and its output used to generate state income by means of mercantile trade with China through the new port-city Bangkok (Sarasin, 1977; Thiphakorawong, 1901, p. 260; Phirom, 1973; Skinner, 1957, p. 25; Ninsuvannakul, 1968, pp. 39-42). Whereas this export trade had previously been the Ayudhya monarchy's prerogative, other royalty (*chao*) and nobility (*khunnang*) were now also gradually permitted to trade in association with Chinese merchants to enable Siamese economic revival. Such expansion of mercantile trade with China slowly increased customs revenues for the new Siamese kingdom (Hong, 1984, pp. 38-56; Kaewkanha, 1975, pp. 53-62), but more importantly for the Siamese *chao* and *khunnang* elites, it allowed a growing re-orientation of the mode of production based on *corvée* labour, which had previously formed a major foundation of their socio-economic authority. By the reign of King Rama III, *corvée* networks in the kingdom's agricultural interior were increasingly directed towards the provision of fiscal commodities for the Chinese export trade under the auspices of Siamese *chao* elites (Hong, 1984; Evers, 1987; Sarasin, 1977). Concomitantly slow monetarisation of the economy emerged by the 1830s and limited commercialisation in the 1840s (Hong, 1984, pp. 44-56). Moreover mercantile concessions to the demands of western traders at Siam's main port Bangkok in the form of the Burney Treaty in 1826 and Bowring Treaty in 1855 served to increase such economic development and widened the hitherto controlled spread of mercantilism under elite auspices. Such mercantile changes not only began to modify past economic reliance on the *corvée* frameworks of the Siamese polity, but also to broaden the socio-economic networks of its governing elites, and to change the political nature of the state itself.

The changing functional nature of Siamese accounts between the 1820s and 1860s reflected and promoted these economic transformations of the kingdom. A sense of how such Siamese state accounts changed in economic terms over the mid-nineteenth century can be seen by a comparison of three representative Siamese accounts from across this period, namely the *suai-akorn* or tax account for the *Huameaung Mahadthai* in 1824-1825 at the beginning of the reign of King Rama III (1824-1851) (*Chodmaihed Rama III* (C.S. 1186) (A.D. 1824-1825), No. 31, see Figures A1 and A2); the *suai* account from *Huameaung* Lao to the *Krom Phraklang Sinkha* (The Royal Warehouse) in 1840-1841 (*Chodmaihed Rama IV* (C.S. 1202) (A.D. 1840-1841), No. 168, see Figure A3); and the *khreaung-bunnakarn* or tribute account from *Meaung* Luang Phrabang in 1864-1865 at the end of the reign of King Rama IV (1851-1868) (*Chodmaihed Rama IV* (C.S. 1226) (A.D. 1864-1865), No. 316, see Figures A4 and A5)[10]. These accounts were written in gold or white chalk/ink on blackened palm-leaf stationery. The palm-leaf accounts were about 30 centimetres wide with folds every 10 centimetres in length. This folding produced a concertina form of varying depth as revealed in Panyangam's (1987, pp. iv-viii) photographs of palm-leaf manuscripts in the Thai National Archives, Bangkok. Opening the folded concertina of the palm-leaf manuscript allowed the considerable vertical extension of the accounts to be written or displayed.

The first folds of the *Huameaung Mahadthai* account in 1824-1825 provided a summary account presented by the *Krom Mahadthai* (Ministry of Northern Regions) to King Rama III in court, giving the total *suai* submitted from the *meaung* or regions under its jurisdiction (see Figure A1). These produce/tax volumes were also directly correlated with the numbers of *phrai* population or households paying the different *suai* taxes through their *nai* or local community masters to the state. Many *phrai* contributed their *suai* at a set amount in kind, such as in saltpetre, wax or black lacquer, and/or in set numbers of produce, like teak logs for shipbuilding and rattan rolls from the north-west Lahwa region. These *suai* levies were generally taken on certain kinds of products, such as tin, saltpetre, beeswax and cardamoms, which could be used for the purposes of state trade (Wilson, 1970, pp. 595-96). Until later in the reign of King Rama III, accounts of this fiscal produce were largely quantified in Siamese weight units of *phara, hab, chang* and *tamlung*. A *hab* was approximately 60 kilogrammes (McFarland, 1954, p. 934). The conversion ratios of these weight units are tabulated below (Panyangam, 1987, p. 10):

1 *phara*	3 *hab*
1 *hab*	50 *chang*
1 *chang*	20 *tamlung*

The weights were represented in a cross-framework so that 5 *phara*, 2 *hab*, 25 *chang* and 15 *tamlung* would have been represented:

$$\begin{array}{r|l} 5 & 2 \\ \hline 15 & 25 \end{array}$$

Thus in the *Huameaung Mahadthai* account, 204 *phrai* were required to pay *suai* in saltpetre at a set weight of 50 *chang*/1 *hab* each, although the total tax collected in this case only came to 107 *hab*, presumably due to partial payment. Upward numerical conversion between weight units was also not always rigidly adhered to in the early accounts (as demonstrated by the cases of both saltpetre and egle-wood in the same account).

The *Huameaung Mahadthai* account also included payment of *akorn*, which was slightly different from *suai*. While *suai* was a fixed charge in kind paid annually by each *phrai* on the *suai* register, *akorn* was a set percentage levy on individual production (for example one of every 15 fish or 1 *chang* per *hab* of sugar). It was often collected by a licensed tax collector who might convert payment into monetary terms. In the *Huameaung Mahadthai* account of 1824-1825, medicinal Tinospora cordifolia juice/sap was collected on the basis of *akorn* taxation. There was also a class of *phrai suai* in this account who were recorded as paying in gold, which may have been a head tax substitute to buy them out of annual *corvée* labour or supplying other commodity levies (for further details on the variety of *suai* see Wilson, 1970, pp. 571-606; Rajanubhap, 1927). Thus 34 *phrai* in the Lao region seem to have elected to pay 1 *baht* weight in gold each, totalling 8 *tamlung* and 2 *baht*. Gold was quantified in weight measures of *chang*, *tamlung*, *baht*, *salung*, *fuang* and *klam* with the conversion ratios detailed in the following table:

1 *chang*	20 *tamlung*
1 *tamlung*	4 *baht*
1 *baht*	4 *salung*
1 *salung*	2 *fuang*
1 *fuang*	8 *klam*

These weights were also represented in a cross framework. Hence 1 *chang*, 18 *tamlung*, 2 *baht*, 3 *salung*, 1 *fuang* and 4 *klam* would have been represented (see Panyangam, 1987, pp. 10-11; for further details on measurements, see Wimoniti, 1961, pp. 13-14):

$$\begin{array}{r|l} \multicolumn{2}{c}{1} \\ 18 & 2 \\ \hline 1 & 3 \\ \multicolumn{2}{c}{4} \end{array}$$

Such weight frameworks were constructed into Siamese state accounts in a single-entry format extending sideways in horizontal arms across the page. In order to add or subtract weight amounts in the account, the two or more figures were presented in cross-frameworks joined vertically by their right horizontal arms, and a final calculated sum displayed in a cross framework on the right of the vertical joining line (as demonstrated in the gold and wax *suai* sections from the *Huameaung Mahadthai* account of 1824-1825 in Figure A1). Overall, the cross frameworks of the *Huameaung Mahadthai suai-akorn* account in 1824-1825 therefore calculated and recorded at the economic level a variety of different modes of tax payment (usually measured in weight) which were made by *phrai* to the king through their *nai* (for details on *nai* see Smith and Smith, 1980).

The remainder of the *Huameaung Mahadthai suai-akorn* account of 1824-1825 (a section of which is given in Figure A2) provided the ledger entries for the various *suai-akorn* products by provenance from different northern *meaung* under the control of the *Krom Mahadthai*. This series of entries gave a regional breakdown of the summary account (in Figure A1) in terms of the different forms of *suai* and *akorn* tax, the different methods of payment in weight and kind, the numbers and location of *phrai* who paid these taxes in their different forms, and the *nai* who collected their taxes for the central government ministry. The account thereby acted as an economic census giving detailed information not only on the Siamese state's fiscal collection and accounting structure, but also on the local *nai*, the number of *phrai* under their authority, and the general socio-economic hierarchy or *sakdina* structure of the different regions of the kingdom.

This *sakdina* structure was a merit-ranking system, which hierarchically graded (by title, honorific name and/or numerical ranking) the socio-economic status of *chao* or royalty (50,000-1,500 *sakdina*), *khunnang* or nobility/officials (30,000-400 *sakdina*), *phrai* or commoners (400-10 *sakdina*) and *that* or slaves (5 *sakdina*) (Rabibhadana, 1996, pp. 115-146; Thawornwatsakul, 1993; Pramoj, 1967, p. 2)[11]. *Sakdina* titles, honorific names and numerical ranking were substantively determined by nobles' or *nai* officials' fiscal collections from *phrai* production for the benefit of the king or *dhamma raja* and his realm (for a detailed discussion, see Kuasirikun and Constable, forthcoming). Thus for example in *Meaung* Uttabue, Nakorn Radchaseema and Phedchaboon in the *Huameaung Mahadthai* account of 1824-1825, the various volumes of *suai* payments came from wealthy *nai* or local community leaders with varying numbers of *phrai* of different productivity registered under their jurisdiction. In consequence these *nai* held *sakdina* status titles and numerical rankings that were commensurate with their different fiscal contributions. The *Chaomeaung* of Uttabue held the Lao title of *Thaopia* (or *Phraya* in Siamese terms). Although he was not royalty, he was nonetheless a member of the *khunnang* or nobility with a rank in the upper range between 1,000 and 10,000 *sakdina* based on his control in this account of

20 households producing 19 *tamlung*, 2 *baht*, 2 *salung* and 1 *fuang* weight in gold tax. Similarly in *Meaung* Nakorn Radchaseema, *Luangsriracha*, who was a principal *nai*, and *Luangsajaphirom*, who managed the local army division, were *khunnang* with between 800 and 3,000 *sakdina* and 34 productive *phrai* who submitted 8 *tamlung* and 2 *baht* of gold in weight annually. *Khun* Wised was also a *nai*, but a lower member of the *khunnang* with between 200 and 1,000 *sakdina*, whose 97 *phrai* only produced 194 *chang* weight of wood annually. *Mun* Lom from *Meaung* Phedchaboon held a numerical *sakdina* rank between 200-800 and was a lesser *khunnang* with 21 *phrai* producing saltpetre under his jurisdiction. Accounts like the *Huameaung Mahadthai suai-akorn* account of 1824-1825 thereby recorded and helped constitute not only fiscal collection, but also the socio-economic bonds and networks of the kingdom.

Whereas the early *Huameaung Mahadthai* account of 1824-1825 was largely formulated in terms of weights and measures, in the later reign of King Rama III (1824-1851) mercantile expansion led these *suai-akorn* accounts to become gradually monetarised in terms of *chang, tamlung, baht, salung, fuang* and *beia* (Vella, 1955, p. 333). As Sarasin (1977, p. 200) has indicated, this monetarisation was initially facilitated by the import of silver bullion from China to balance the latter's trade deficit with Siam in the reign of King Rama III. This bullion was minted into specie as a currency to pay for the increasing use of Chinese immigrant labour, imported firearms and other foreign goods. The gradual influx of western goods after the Burney Treaty in 1826 and Bowring Treaty in 1855 is also seen to have increased this trend. Such a change towards monetarisation was reflected in and promoted by Siamese state accounting as demonstrated in the *Meaung* Srithundon section of the *suai* account for *Huameaung* Lao to the *Krom Phraklang Sinkha* in 1840-1841 (*Chodmaihed Rama III* (C.S. 1202) (A.D. 1840-1841) No. 168, see Figure A3) and furthermore in the *khreaung-bunnakarn* account from *Meaung* Luang Phrabang in 1864-1865 (*Chodmaihed Rama IV* (C.S. 1226) (A.D. 1864-1865) No. 316, see Figure A4). The transfer denominations of the currency units that were utilised in these accounts are shown in the following table (Panyangam, 1987, p. 9; for further details on currency, see Wimoniti, 1961, pp. 14-15):

1 *chang*	20 *tamlung*
1 *tamlung*	4 *baht*
1 *baht*	4 *salung*
1 *salung*	2 *fuang*
1 *fuang*	800 *beia*

Siamese accounts presented these currency units in similar cross-frameworks to weight and gold measures. The framework below reads 5 *chang*, 10 *tamlung*, 2 *baht*, 3 *salung*, 1 *fuang* and 100 *beia*:

$$\begin{array}{c} 5 \\ \begin{array}{r|l} 10 & 2 \\ \hline 1 & 3 \end{array} \\ 100 \end{array}$$

Although the produce and its quantity/weight in *phara, hab, chang* et cetera were still listed on the left of the account, by the later reign of King Rama III there often followed an equivalent monetary list of the current value of the produce (as demonstrated in the *suai* account for *Huameaung* Lao to the *Krom Phraklang Sinkha* in 1840-1841, see Figure A3). This monetary valuation reflected a growing commercial assessment of commodity values of the fiscal produce within the account for the purpose of foreign trade. By the time of the *Meaung* Luang Phrabang account of 1864-1865 (see Figures A4 and A5), this procedure had been further systematised to provide the value by item or weight, prior to calculation of the total financial value of particular produce, and the overall monetary total of the account on the right-hand side of the page.

By the 1840s, there was also increasing administrative attention to the organization of accounts. The account of the *Huameaung* Lao to the *Krom Phraklang Sinkha* in 1840-1841 (in Figure A3, section a) demonstrated a focused calculation of outstanding fiscal debts from *Meaung* Srithundon for a number of previous years (1837-1841). Moreover these outstanding fiscal debts were met first from current annual income. Reductions in fiscal contribution were also recorded (for example wax taxation) and there was a limited sense of some income being balanced against certain important expenditure, notably in the case of the army at *Meaung* Patbong. As additional narrative accounts and notes to the account revealed (see Figure A3, section b), the *Krom Phraklang Sinkha* by the 1840s was also re-circulating its fiscal income back into its local networks of *nai* and its expanding ranks of *suai-akorn* tax collectors (like *Khun* Wisedbunjong in *Meaung* Chiangtang) in order to purchase further selected commercial items, like rhinoceros horns and elephant tusks, for foreign trading purposes. Elsewhere in the account, local *khunnang* working for the *Krom Phraklang Sinkha* in *Meaung* Patbong and Phothisad were also engaged in re-investing quite substantial financial amounts from fiscal income to purchase cardamoms for commercial trading purposes. Onward mercantile trade in these items brought the *Krom Phraklang Sinkha* enhanced fiscal profits and the account carefully noted the money advanced for their purchase, the receipt of the goods bought thereby for foreign trade, and the outstanding money balances against which goods had not yet been supplied. The account from the *Huameaung* Lao to the *Krom Phraklang Sinkha* in 1840-1841 was transmuting into a functional component of emergent economic networks which possessed more pronounced monetary and mercantile orientations than the more established *corvée* fiscal structures and more limited state trading of the earlier nineteenth century.

Ostensible changes in the calculative format of Siamese accounts themselves were nonetheless gradual. On the one hand, many characteristics of the earlier accounts still remained. Accounts often presented a mixture of old weight or item-based forms with new monetarised formats. In spite of monetary pricing, tax was still paid/accounted for in kind and often in terms of traditionally valuable commodities. As late as the 1860s in the *Meaung* Luang Phrabang *khreaung-bunnakarn* account, there was still payment in chowry or gold/silver wedges, as well as the traditional use of decorative gold/silver trees and military provisions (horses and weapons) as economic tribute and expressions of loyalty to the Siamese king. Moreover Siamese accounts still remained invested with Buddhist concepts of gifting of resources to the Siamese *dhamma raja* for the Buddhist merit (*bun*) and *sakdina* status to be secured thereby. On the other hand, in their eclectic form, these accounts demonstrated and promoted growing mercantile attitudes to fiscal produce, greater emphasis on the calculation of commodity values, and the development of a more functional organization to meet the needs of the emergent socio-economic networks of a proto-capitalist state. In this sense they were components of structures which bear some parallel with the elite economic networks described by Mann (1992, 1993) in the European context as a foundation for later nation-state formation. The slow revision of the functional methods of fiscal accounts represented not only the elaboration of a useful economic tool in relation to changing economic modes of production. It also constituted an important means by which Siamese *chao* and (to a lesser extent) *khunnang* sought to assert their authority and control over the economic networks of the Siamese kingdom in the broadening mercantile context described by Hong (1984), Evers (1987), Sarasin (1977), Vella (1957) and Cushman (1986, 1989, 1991, 1993).

The political economy of mid nineteenth-century Siamese accounting

Mercantile revival and expansion of the Siamese economy in the reigns of King Rama II (1809-1824) and King Rama III (1824-1851) also allowed military assertion and consolidation of Siamese sovereignty over other hinterland polities on the central south-east Asian mainland. This assertion of Siamese sovereignty was particularly promoted under Kings Rama II and III against competing Vietnamese claims on (present-day) Cambodian and Lao kingdoms on Siam's eastern peripheries (see Vella, 1957, pp. 78-108; Wyatt, 1982a, pp. 161-75, and maps, pp. 158, 206). Historians have differed in their interpretation of the intentions of Siamese *chao* and *khunnang* elites in seeking to consolidate what eventually became a Siamese nation-state focused around Chakri dynastic sovereignty. One mode of interpretation, originally proposed by Prince Damrong Rajanubhap (1951, 1979), has perceived this early foundation of the nineteenth-century Siamese state as the beginning of a process of national modernisation through the disinterested activities of the kings of the Chakri dynasty with the aim of protecting the well-being of the Siamese people, initially against Burma and Vietnam, and later against British and French imperial predation (see Wyatt, 1969; Bunnag, 1977; Siffin, 1966; Riggs, 1966; Batteye, 1974; Reynolds, 1973; Vella, 1955)[12]. An alternative mode of interpretation, as exemplified by Anderson (1978, 1991, pp. 83-108), has argued that nationalism emerged from within this Siamese polity in parallel ways to the promotion of nationalism by the socio-economic elites of the Hapsburg empire, the Russian Romanov empire, and imperial Meiji Japan. Such forms of nationalism were engendered by the conversion of eighteenth-century empires and their tributary regions into emergent nation-states under the centralising authority of royal elites. These elites sought thereby to revitalise their socio-political authority by adapting administrative forms of the modern era to their dynastic purposes (see also Hong, 1984; Peleggi, 2002)[13]. On the one hand, the nineteenth-century monarchy has therefore been perceived to drive the Siamese kingdom towards national modernization. On the other hand, its aim has been conceived as that of preservation of elite dynastic power under the guise of modern nationalism.

The early to mid nineteenth-century Siamese polity, however, seems more exactly to have demonstrated many of the characteristics of what Weber has defined as a loosely-aggregated patrimonial state (Kuasirikun and Constable, forthcoming; see Weber, 1968, pp. 1006-1069), which only very slowly took on either integrated dynastic forms or national structures. The governance of such a patrimonial polity was largely based on personal bonds and recognition of the decentralised authority of affinal notables over autonomous regional hinterlands and resources (Weber, 1968, pp. 1010-1012). Notables agreed to support their Siamese patrimonial overlord with military assistance, labour services and fiscal contributions in return for military protection and autonomous usage of regional lands and property (ibid, pp. 1020-1022).

The beginnings of the re-invention of this patrimonial polity (to use Hobsbawm and Ranger's (1983) term) into the more administratively-centralised and functionally-integrated forms of governance of a dynastic kingdom was in substantial degree driven in the mid-nineteenth century by a need to attend to the resilience of the Siamese polity itself. Fractional threats came in part from indigenous *phrai* populations, from semi-autonomous tributary states like Vientiane or Champasak, and from other regional polities like Burma and Vietnam. Increasingly, however, lasting economic revival based on China trade, royal fiscal control of the kingdom, and Siamese patrimonial integrity, all came to be threatened after 1821 when the British East India Company exerted pressure by means of the Crawford Mission to Bangkok for a relaxation of the royal mercantile monopolies and state tariffs of the Siamese kingdom (Wyatt, 1982a, p. 165). In 1824, the East India Company's annexation of areas of Burma likewise created a new threat to Siam's western periphery (Winichakul, 1994, pp. 62-80) and necessitated Siamese compromise with the Burney trade mission from the East India Company in 1826 demanding more favourable trading terms for British ships in Siamese ports (Vella, 1957, pp. 115-40; Wyatt, 1982a, pp. 168-70). By the time of the Bowring Treaty in 1855 during the reign of King Rama IV (1851-1868), Siamese court trade monopolies were abolished and Siamese external trade with China liberalised to the benefit of western mercantile interests and the detriment of the mercantile and fiscal authority of the Siamese *chao*, *khunnang*, and kingdom (Hong, 1984, pp. 62-5; Wilson, 1970, pp. 350-404). In substantial degree, the Siamese patrimonial polity began to transform into a more centralised dynastic state by the mid nineteenth century in order to deal more effectively with the largely autonomous regions at its periphery and to create greater cohesion in the face of the changing exigencies of wider mercantile developments (Hong, 1984; Evers, 1987; Vella, 1957, pp. 115-40; Wyatt, 1982a, pp. 168-70, 182-90; Dixon, 1999, pp. 25-31).

This process of re-invention into a relatively more integrated dynastic kingdom can be particularly seen in the state centralisation and consolidation orchestrated instrumentally by accounting practice in the 1840s and 1850s. In these mid decades of the nineteenth century, the *krom* or government ministries/palaces responsible for taxation and fiscal accounting were still geo-spatially rather than functionally orientated in patrimonial terms derived from the eighteenth and early nineteenth century (Lingat, 1938a; Riggs, 1966, pp. 75-6; Rabibhadana, 1996, pp. 34-5; Siffin, 1966; Tambiah, 1976). There were six main *krom*, namely the *Krom Mahadthai* (Ministry of Northern Regions), *Krom Kalahom* (Ministry of Southern Regions), *Krom Phraklang* (Ministry of the Coastal-trading Regions), *Krom Meaung* (or *Krom Wieng*) (Ministry of the City), *Krom Wang* (Ministry of the Palace), and *Krom Na* (Ministry of the Royal Rice Fields) (Rabibhadana, 1996, pp. 80-4)[14]. Each *krom* had also become sub-divided into subordinate *krom*. Thus, for example, the *Krom Phraklang* exercised control over the increasingly profitable *Krom Tha* (Department of the Port Authority) and the *Krom Phraklang Sinkha* (The Royal Warehouse). The chief minister of each *krom* combined the functions of regional administrator, minister of justice, army commander, and lord of the treasury/chief accountant for the populations/regions or *meaung* under his geographical control. *Meaung* remitted their tax revenues to the separated treasuries of their particular *krom* so that each *krom* often had its own discrete treasury, separate accounting networks, and fiscal administration for the *meaung* in the geographical regions that it supervised (Rabibhadana, 1996, pp. 80-1; Riggs, 1966). *Chaomeaung* or regional governors and tributary rulers were expected to present accounts in court to the king (as compiled on their behalf by the *krom*), but there were inherent problems for the *krom* in dealing with regional patrimonial levels where local fiscal accounting provision was at best intermittent, lacked transparency, and tended to reflect partial tax remittance rather than the tax actually collected from *phrai*. The individual territorial accounting networks of each *krom*, the plethora of *krom* and discrete treasuries, and the lack of regional accounting transparency, not to mention the use of single-entry bookkeeping, created substantial difficulties in charting the patrimonial state's income and expenditure.

Within the individual *krom*, there had always however been some internal sense of functional sub-division of official duties and offices (see Layalak, 1935, pp. 152-5, 165-7; Wimoniti, 1961, pp. 28-31). It was this functional sub-division within the *krom* which became accentuated across the early Bangkok period in parallel with functional and calculatory changes in the accounts themselves. This gradual development was manifest in the increasing administrative organization and regularization of tax notification, auditing, and arrears calculations, which became apparent in the reigns of King Rama III (1824-1851) and King Rama IV (1851-1868) especially in the 1840s and 1850s[15]. Such a focus on accounting procedure was in part a response to diminishing customs revenues as a result of foreign trade agreements with western mercantile interests, particularly after 1855. It was also in part driven by a general need for greater administrative efficiency in the organization of state finances as the Siamese polity developed and expanded its authority. Such regularization and standardisation of the accounting process were contributory factors in developing the administrative outreach that was a fundamental characteristic of a centralising dynastic state (see Mann, 1992, 1993; Smith, 1986, pp. 129-134).

The cardamom *suai* ledger account of the *Krom Phraklang Sinkha* in the first year of the reign of King Rama IV (*Chodmaihed Rama IV* (C.S. 1213) (A.D. 1851-1852) No. 119, see Figure A6) exemplifies this growing regularization of accounting organization and methods within the central-regional *krom* networks of the 1840s and 1850s. In the introductory section to the account, *chaomeaung* were now directed by the *krom* as to the exact rate of exchange if they wished to pay in monetary terms rather than in weight of cardamoms. Accounts requesting amounts of taxation for state trade purposes were regularly dispatched from the *Krom Phraklang Sinkha* to the *chaomeaung* on the relevant payment dates and from them to their regional sub-officials, as indicated in the *Meaung* Saraburi and Phudthaisong sections. Delivery/receipt of taxation at the *Krom Phraklang Sinkha* was subsequently recorded in the *krom* ledger, with partial payments indicated, the outstanding arrears from previous years carried over and met first from new taxation receipts, and finally accounts constructed from these ledgers and audited for presentation to the king in court. The growing regularity of this process suggested growing functional division and structural efficiency in administrative regulation of *krom* accounting networks. It also indicated the decreasing economic autonomy of *chaomeaung* and increasing integration of their *meaung* within a centralising Siamese dynastic structure by means of the accounts.

The *suai* account for *Meaung* Champasak and Khamthongnoi of 1867-1868 provides a sense of how and to what extent this new functional efficiency and the enforcement of dynastic structures through the capillaries of the accounting system had begun to incorporate *meaung* into a Siamese dynastic state by the end of the reign of King Rama IV (*Chodmaihed Rama IV* (C.S. 1229) (A.D. 1867-1868), No. 318, see Figure A7). *Meaung* Champasak and Khamthongnoi were regions on the eastern periphery of the Siamese kingdom with Vietnam (in present-day southern Laos). After the subordination of King

Sayakoumane of Champasak (1736-1791) to the Siamese King Taksin (1767-1782) in the late 1770s, the kingdom of Champasak had been slowly subjected to rule from Bangkok in the late eighteenth and early nineteenth centuries (Simms and Simms, 1999, pp. 163-174). This subjection was achieved by the imposition of heavy taxation, the re-structuring of localities within Champasak to render them fiscally subservient to Bangkok, and ultimately the administrative reduction of the kingdom of Champasak to a *meaung* of the Siamese polity (Simms and Simms, 1999, pp. 174-7). Although appointed by the Bangkok court, Champasak's early and mid nineteenth-century governors, *Chao* Yo (1821-1827), *Chao* Hui (1828-1841), and *Chao* Nak (1841-1851) had sought to resist this growing assertion of Siamese authority. *Chao* Yo had even joined with his father *Chao* Anuwong of Vientiane in military revolt against Siamese authority in 1827. In this context, the *Meaung* Champasak account, which began in the year of the Goat (1835-1836), was primarily focused on Champasak's further economic and political subordination by means of accounting audit after the appointment of the acting *chaomeaung* of Champasak, *Chao* Nak in 1841. The audit aimed to calculate and account for the arrears in *suai* tax from *Meaung* Champasak and Khamthongnoi that had been inherited from the former governor *Chao* Hui, who died in 1840-1841 (Theerasawad, 2000, pp. 66-7). More importantly, it also sought to assert the political authority of the Siamese *Krom Mahadthai* over regional hinterlands through a general financial reckoning at the beginning of the new governorship in an accounting process which parallels the arguments of Hechter (1975), Nairn (1977) and Hechter and Levi (1979) on "internal imperialism" as a part of the foundation for nation-state formation.

The account began by setting out the required *suai* payments from *Meaung* Champasak and Khamthongnoi under *Chao* Hui in the 1830s, formatted in the usual accounting cross-framework and arm system, and totalling 3,203 *phrai lek* population at an annual payment of 160 *chang* and 3 *tamlung*. This substantial figure was probably related to population re-settlements from across the Mekong river onto the Khorat plateau under Siamese jurisdiction after Siamese military activity in the north-east in the late 1820s and early 1830s. These newly settled populations led to the establishment of new *meaung* some of whom paid tribute and *suai* directly to Bangkok, while others paid tribute and *suai* to the Siamese court through *meaung* like Champasak (Wyatt, 1982a, pp. 171-2; Vella, 1957, pp. 78-93). The account reflected this north-eastern population migration and Siamese expansion of the early/mid-decades of the nineteenth century. The very fact that Champasak was paying in the form of *suai* taxation and not *kreaung-bunnakarn* or tribute was indicative of the growing dynastic dominion of the Siamese court over this region and its increasing integration into the Siamese realm.

Having established the annual rate of *suai* payments at 160 *chang* and 3 *tamlung*, the first section of the account (in Figure A7) also detailed outstanding *suai* payments for four years from the year of the Goat (1835-1836) to the year of the Pig (1839-1840) prior to the death of the previous *chaomeaung* of Champasak, *Chao* Hui in the year of the Rat (1840-1841). With payment remitted for the year of the Cock (1837-1838), *Chao* Hui had made a nominal payment in the year of the Goat (1835-1836) and nothing thereafter, leaving four years of arrears of 638 *chang*, 13 *tamlung*, 1 *salung* and 1 *fuang*. On the death of *Chao* Hui, his *upparad*, *Chao* Nak, felt it necessary therefore to re-start fiscal re-payments, presumably motivated by securing confirmation of his succession from Bangkok. From the year of the Rat (1840-1841), when he became acting-*chaomeaung*, to the year of the Tiger (1842-1843), when he was confirmed as *chaomeaung* of Champasak, he repaid his predecessor *Chao* Hui's arrears for the year of the Goat (1835-1836) and a portion of the year of the Monkey (1836-1837), totalling 205 *chang*, 3 *tamlung*, 2 *baht* and 2 *fuang* out of an accumulated arrears for 1836-1837 to 1842-1843 of 913 *chang*, 18 *tamlung*, 2 *baht* and 1 *fuang* (as indicated in Figure A7). Even by mid nineteenth-century Siamese accounting standards, this amount of accumulated arrears was regarded as substantial. Non-payment on such a scale would have been viewed with consternation by the financial/political analysts in the Bangkok *krom* and seen as a political statement of withdrawal of allegiance and resistance to the Siamese polity in a period of military conflict and political volatility with Vietnam. An investigative audit was therefore launched in 1841-1842 under the chief minister *Chaophraya Bodindecha* of the *Krom Mahadthai* (see Rabibhadana, 1996, p. 245 for his biography) to attempt to discover why such arrears had been amassed during *Chao* Hui's term of office.

This audit in 1842-1843 uncovered that 1,067 *phrai lek* on the *Meaung* Champasak and Khamthongnoi roll of 3,203 *phrai lek* belonged to another local governor, *Chaomeaung Thaopia*, who declined to pay their *suai* through *Meaung* Champasak, although this fact did not explain why *Chao* Hui had paid so little *suai* from 1835-1836 to 1839-1840. The *Krom Mahadthai* therefore suggested that, since the *suai* roll did not reflect *nai* ownership of *phrai* on the ground during *Chao* Hui's governorship, the annual *suai* debts which *Chao* Nak had inherited from *Chao* Hui, needed to be adjusted downwards. The reduction was calculated at 54 *chang* and 11 *tamlung* per annum bringing the combined total payment for *Meaung* Champasak and Khamthongnoi to 105 *chang* and 12 *tamlung* annually. This new rate of *suai* was also made retrospectively effective from the year of the Monkey (1836-1837), which was the year up to which *Chao* Nak had previously paid in full his predecessor *Chao* Hui's arrears. In the second part of the accounts (see Figure A8, sections b and c), therefore, the accounts were re-calculated to assess the arrears for six years from 1836-1837 on the basis of the new *phrai lek* roll, leaving *Chao* Nak's governorship with a total deduction in arrears of 327 *chang* and 6 *tamlung* and a new total arrears of 586 *chang*, 12 *tamlung*, 2 *baht* and 1 *fuang*, or an almost 36 percent reduction in debt.

On further investigation of the reasons for *Chao* Hui's previous fiscal non-payments, the audit of 1841-1842 also uncovered local evidence of difficult economic times in the 1830s. The *Krom Mahadthai* was thereby obliged to allow a further reduction in arrears. First, *Chao* Hui had incurred expenses of approximately 45 *chang* for purchasing animals and materials to set up Khmer newcomers who were migrating into his *meaung* in line with Siamese re-population policies of the time (see Figure A8, section a). Secondly, the *Krom Mahadthai* noted that a warehouse fire in 1837 had destroyed *suai* amounting to approximately 18 *chang* in the year of the Monkey (1836-1837) and the year of the Dog (1838-1839) under *Chao* Hui. This fire had also resulted in *Chao* Hui moving his capital from *Meaung* Kaokhankeng to Hinrod (Theerasawad, 2000, p. 59). Such observations were not merely financial statements, but also a partial political rehabilitation of *Chao* Hui's and his then *upparad Chao* Nak's allegiance to the Siamese state and its administrative policy of increasing *phrai* human resources by population re-settlement. The Siamese king therefore allowed further deductions from *suai* arrears (see Figure A8, section d) cancelling out remaining *suai* arrears of 58 *chang*, 12 *tamlung*, 2 *baht* and 1 *fuang* in the year of the Monkey (1836-1837) and reducing *suai* arrears in the year of the Dog (1838-1839). Section e of the account in Figure A8 provided a final breakdown of the re-calculated *suai* arrears by year and *chaomeaung*, with the arm structure of the account providing a grand total of arrears for *Chao* Nak of 522 *chang*, 4 *tamlung* and 2 *salung* at the official start of his governorship in 1842-1843. Clearly the Bangkok *krom* auditors did not believe that a deficit of 1,067 *phrai lek* on the *Meaung* Champasak roll and other local economic difficulties in the 1830s provided a full explanation of the complete non-payment of *suai* by *Chao* Hui from the year of the Monkey (1836-1837) to the year of the Pig (1839-1840). The deficit bequeathed to *Chao* Hui's *upparad*, *Chao* Nak, as the new *chaomeaung*, was a means of asserting Siamese political authority through the accounting system and providing a warning against any further recalcitrant administration of the region.

The final section of the account (a part of which is represented in Figure A9) provided *krom* surveillance of *Chao* Nak's dutiful progress in repaying both his inherited and his own outstanding *suai* arrears from the year of the Rabbit (1843-1844) to the year of the Dog (1850-1851). Each new year removed old years' *suai* arrears and added the new year's *suai* debts, and was represented by a horizontal arm in the accounting calculations. At the time of his death in 1851, *Chao* Nak was still 420 *chang*, 9 *tamlung* in debt. Recognising that *Chao* Nak had undertaken to try to re-pay his predecessor *Chao* Hui's outstanding arrears, the *Krom Mahadthai* posthumously wrote off 205 *chang* of *Chao* Hui's debt which *Chao* Nak had struggled to make up for nine years, leaving a total debt arrears of approximately 215 *chang* for his successor. From the outright military rebellion of *Chao* Yo's governorship (1821-1827) through the recalcitrant fiscal contributions of *Chao* Hui (1828-1841) to *Chao* Nak's subsequent administrative compliance (1841-1851), Bangkok's dynastic authority was incrementally imposed on *Meaung* Champasak through its accounting system as the loosely-aggregated patrimonial polity began to convert slowly into a dynastic centralising state with a tightening grip on peripheral regions.

In the interregnum after *Chao* Nak's death from 1851 to 1855/1856, King Rama IV continued to assert his new dynastic control in political terms in *Meaung* Champasak by imprisoning the three main contenders for the governorship, *Chao* Seng (son of *Chao* Mahnoi, 1813-1820), *Chao* Sen (son of *Chao* Nak, 1841-1851) and *Chao* Nud, when they disputed the succession (Theerasawad, 2000, p. 66). In fiscal terms, when King Rama IV's *krom* commissioners to *Meaung* Champasak, Anurak Phupet and *Luang Saksena*, used the disorder of the interregnum to extract bribes from local nobility, the king also asserted his growing dynastic authority by confiscating their property as a signal that corruption and accounting irregularities would no longer be tolerated (Simms and Simms, 1999, p. 177). A subsequent audit conducted in the accounts in 1855-1856 was thus organised by the royal official *Chao Phrayasenabodee Phraphiromrad* of the *Krom Mahadthai* to clarify remaining fiscal arrears and officially carry them over for payment from *Chao* Nak to his successor *Chao Yuttithamthon* (known as *Chao* Kham-Nhay) on his appointment as *chaomeaung* of Champasak in 1855-1856 (Simms and Simms, 1999, p. 178). As the son of *Chao* Hui and King Rama IV's chosen governor in *Meaung* Champasak from 1855 to his death in 1858, *Chao* Kham-Nhay (and subsequently another of *Chao* Hui's sons, *Chao* Kham-Souk, 1863-1899) was thereby given the opportunity to re-habilitate his family reputation and *sakdina* standing by demonstrating his allegiance to the Chakri dynasty through debt clearance and sound fiscal accounting on behalf of the Siamese state.

Overall, the 1842 and 1855 *suai* accounts and audits were not just an economic question of regularising *suai* payments after the failure to remit tax of a previous regional governor. It was also a socio-political matter of ensuring a wider accountability and respect from governors, like *Chao* Nak and *Chao* Kham-Nhay, for the *sakdina* bond of *chao* and *khunnang* with their king through payment of taxes. By the mid-nineteenth century, such personal *sakdina* socio-economic bonds of the Siamese patrimonial polity were however becoming increasingly incorporated into the socio-economic apparatus of a Siamese dynastic state with its gradually more centralised and functionally-determined accounting frameworks, its regular audits, its more assertive arrears procedures, its growing intolerance of fiscal irregularity, and its progressive subordination of regional fiscal networks. *Chao* Nak's accounting dilemma of un-repayable arrears and the debt that he bequeathed *Chao* Kham-Nhay, were ultimately far more important as socio-political assertions of centralising Siamese dynastic authority, than they were in terms of fiscal collection. Instrumentally the Siamese accounting network acted as a vehicle for the outward transference of Siamese socio-political authority from the central Chaophraya river valley around Bangkok and the increasing imposition of that authority on more peripheral regions of its domain in place of the more autonomous patrimonial allegiances of local *chao* and *khunnang* with the royal Bangkok court of the past. Just as the changing discursive format of Siamese state accounts provided new functional means to meet the mercantile exigencies of a transforming Siamese polity, so the changing accounting networks, of which those accounts formed a part, facilitated the re-invention of that loosely-aggregated polity into a more centralised Siamese kingdom focus on Chakri dynastic power.

Accounting for Siamese national identity

The historiography of nineteenth-century Siam has not only focused on the influence of western mercantile powers and the dynastic political interests of Siamese elites as factors in the development of the modern Siamese nation-state. Inherited cultural values, Buddhist beliefs and monarchical forms (Dhaninivat, 1955; Riggs, 1966; Reynolds, 1971, 1973, 1975, 1976; Butt, 1975; Tambiah, 1976; Wyatt, 1982b), as well as intellectual and educational change, language standardisation and the printed text (Wyatt, 1969; Anderson, 1991, pp. 99-101) have also been identified for their important influence on the formation of nineteenth-century Siamese identity. With regard to such cultural values, accounting also played a contributory instrumental role in the formation of modern Siamese state identity. The culturally-invested nature of Siamese accounts rendered them an ideal vehicle for the "re-invention" of indigenous cultural values as a basis for the promotion of a dynastic nation-state identity, in comparable ways to those suggested by Hobsbawm and Ranger (1983). These re-invented cultural forms were also projected outwards by Siamese accounts to create an "imagined" sense of Siamese national community, in similar modes to those suggested by Anderson (1991) in relation to other common texts[16]. Although unprinted, the formulation and even limited distribution of accounts among Siamese *khunnang* served to promote the beginnings of an elite sense of Siamese national unity by creating a growing awareness of common economic values, a shared socio-economic identity, and consciousness of uniformity in cultural practice. Thus, in a complementary way to the discursive/calculative and structural changes in accounting which served economically and politically to integrate the *meaung* of an emergent Siamese dynastic kingdom, the instrumentality of Siamese accounts in cultural terms also gradually altered in the mid-nineteenth century to provide that kingdom with the initial attributes of a Siamese national identity.

Significant in this respect was the cultural instrumentality of Siamese accounting in re-inventing the Ayudhya legacy of Buddhist monarchical sovereignty into a new nineteenth-century form for the purposes of national identity formation. The previous Ayudhya polity's inflection of Buddhist monarchical governance with Khmer and brahmanic Hindu concepts of royal sovereignty had led to an emphasis on the Siamese king as a *deva raja* or divine ruler. The founder of the Chakri dynasty in the early Bangkok period, King Rama I (1782-1809), sought however to acknowledge a shift in elite attitudes to Buddhist kingship after the fall of Ayudhya in 1767. In the early Chakri period, monarchical governance came to be projected as a moral sovereignty, and no longer as a source of religious authority, which was now seen to reside in the *sangha* or Buddhist monkhood. The Buddhist monarch thus came to be perceived as an enlightened translator/implementer of the moral harmony of *dhamma* into human social terms as a consequence of a historical need for human moral and social order. The degree of righteousness and legitimacy of his rule was no longer divinely-ordained, but judged by the material prosperity of his kingdom, his implementation of socio-political order as prescribed in the Theravada Buddhist code of Thai governance *Thammasat*, and the moral well-being of the *sangha* and his subjects (Dhaninivat, 1964; Lingat, 1950, pp. 26-7)[17]. This emphasis on moral governance in accordance with *dhamma* was the beginning of a trajectory of gradual change towards a more canonically Buddhist, but relatively more humanist and increasingly historicized concept of monarchy, with a concomitant de-emphasising of brahmanic Hindu or Khmer notions of divine kingship (Suksamran, 1993, pp. 33-44; Dhaninivat, 1955; Reynolds, 1973; Wyatt, 1982b, p. 16)[18].

Such a re-interpretation of monarchical sovereignty was formulated in the late eighteenth and early nineteenth centuries through revision of Buddhist texts like the *Tipitaka* (Buddhist scriptures) in 1788-1789, *Traiphum* (Three World Cosmology) in 1783, and the Law of the Three Seals in 1805 (Dhaninivat, 1955; Wenk, 1968, pp. 35-42; Reynolds, 1973, pp. 29-62, Butt, 1975; Reynolds, 1976; Tambiah, 1976, pp. 183-188; Wyatt, 1982b). It also however found expression and implementation through the mundane accounting texts of the Siamese state. The cultural importance of accounts, like the *Meaung* Luang Phrabang *khreaung-bunnakarn* account of 1864-1865 in Figures A4 and A5 (*Chodhaihed Rama IV* (C.S. 1226) (A.D. 1864-1865), No. 316) was that they demonstrated and constituted the moral bond of Buddhist governance and relational reciprocity which the Chakri dynasty had established between its subjects/tributaries and the Siamese *dhamma raja*. On the one hand, the *Meaung* Luang Phrabang tributaries gifted rare or expensive goods (in Figure A4) to the Siamese monarch for the economic benefit of the Siamese kingdom. They included valuable decorative gold and silver trees, as well as equipment for state construction, military and administrative needs. On the other hand, the Siamese *dhamma raja* gave a variety of reciprocal gifts or *khreaungyot* in return to the tributaries (see Figure A5). As Lévi-Strauss (1969) and Mauss (1967) have indicated, such an exchange of gifts was not just of economic importance, but a means of constituting and conveying the nature of the relationship between the giver and recipient of the gifts/tribute. The account attested the duty of the king's subjects to submit their tribute and taxes for the purpose of maintaining his rule, and thereby demonstrated their respect for his mandate to establish *dhamma* as well as punish those who transgressed his righteous governance[19]. The *khreaungyot* or gifts in return represented the king's obligation to provide his subjects with paternal protection by promoting their economic well-being, creating social structure/order, protecting the *sangha*, dispensing justice and upholding *dhamma* (Riggs, 1966, pp. 86-8; Reynolds, 1971, pp. 33-134 1975; Reynolds, 1973; Gesick, 1976; Tambiah, 1976, pp. 32-53, 73-101; Rabibhadana, 1996, pp. 49-65)[20]. Like the *Huameaung Mahadthai suai* account of 1824-1825 discussed earlier, the Luang Phrabang *khreaung-bunnakarn* account of 1864-1865 constituted a transactional and relational bond of moral sovereignty between king and subjects at a variety of material, socio-political and metaphysical levels, and thereby demonstrated the king's authority as the enlightened instrument of *dhamma* in his human realm (for a detailed analysis of this indigenous accounting, see Kuasirikun and Constable, forthcoming).

Moreover, the *Meaung* Luang Phrabang account in 1864-1865 also sought to expand the moral sovereignty of the Siamese *dhamma raja*. Unlike the punitive accounting measures taken by the Siamese dynastic state against *Chao* Hui's fiscal recalcitrance in the *Meaung* Champasak tax account, the *Meaung* Luang Phrabang tribute account however sought to promote the benefits of cooperative acceptance of Chakri patrimonial authority. Such patrimonial cooperation had indeed been readily undertaken by *Chao* Mangthaturat of Luang Phrabang (1817-1836) who had been treated very favourably by King Rama III in his visit to Bangkok to attend the obsequies of King Rama II in 1825. He had consequently resided for a year in a Bangkok monastery until 1826 to make merit in recognition of the benefits that his close association with (and increasing subordination to) the Chakri dynasty had bestowed on Luang Phrabang. By contrast *Chao* Anuwong of Vientiane to the south of Luang Phrabang (both regions of present-day Laos) returned home early feeling slighted by King Rama III's alleged lack of regard for him at court. When *Chao* Anuwong and his son *Chao* Yo of Champasak (1821-1827) subsequently rebelled in 1827 and expanded their authority in north-eastern Siam, *Chao* Mangthaturat of Luang Phrabang further cooperated with Bangkok to enable the defeat of *Chao* Anuwong's and *Chao* Yo's forces. As a result, *Chao* Anuwong's Vientiane region was debilitated by movement of its *phrai* population across the Mekhong river from Vientiane into north-eastern areas of Siam. Other areas associated with Vientiane, like *Meaung* Phuan, were given into the administrative control of Luang Phrabang (Wyatt, 1994, pp. 200-206; Simms and Simms, 1999, pp. 127-42). Inclusion of the relatively lucrative account for *Meaung* Phuan within the *Meaung* Luang Phrabang account of 1864-1865 was testimony to the longer-term benefits that patrimonial cooperation and acceptance of the moral sovereignty of the Siamese court could bring to regions like Luang Phrabang, especially when suzerainty over areas like *Meaung* Phuan was disputed by Vietnam between the 1830s and 1860s (Winichakul, 1994, pp. 99-100; Vella, 1957, pp. 89-90).

Chao Mangthaturat's successors, *Chao* Soukhaseum (1838-1851) and *Chao* Tiantharath (1851-1870) of Luang Phrabang continued this relationship of patrimonial cooperation and growing association with the Bangkok court (see Simms and Simms, 1999, pp. 145-51). The *Meaung* Luang Phrabang account of 1864-1865 promoted the mutual benefits of this continuing relationship by the fact that receipt of *Meaung* Luang Phrabang tribute by the Siamese king in the account was rewarded with almost as much value in *kreaungyot* gifts in return to the tributaries (totalling 27 *chang*, 2 *salung*) as was received from them by the Bangkok court (totalling 28 *chang*, 19 *tamlung*, 1 *baht*). It was not unusual for the king to return a proportion of the value of tribute as reciprocal meritorious gifts to dutiful regional rulers who accepted his suzerainty. Subsequently the central *krom* compensated for such fiscal rebates by the onward Chinese or western trade of the often scarce materials that were presented as tribute. In the detailed and itemised generosity of royal reciprocity in the *Meaung* Luang Phrabang account in 1864-1865, the Bangkok court however consciously sought to record and broadcast the advantages of mutual cooperation, recognition of Siamese moral sovereignty and closer integration with the Siamese polity. The pressing reality of French colonial expansion to the south in Cambodia from the 1860s made this growing Siamese alliance/sovereignty over once-autonomous regions like *Meaung* Luang Phrabang and *Meaung* Champasak, not only less unappealing for the latter *meaung*, but also a more urgent necessity for the Siamese court (see Wyatt, 1982a, pp. 183-184; Winichakul, 1994, pp. 95-107).

By the time of the *Meaung* Luang Phrabang account in the reign of King Rama IV in the 1860s, however, such personal bonds of Buddhist patrimonial sovereignty were undergoing further cultural re-invention and re-definition. King Rama IV has been noted for his incremental promotion of rationalist re-interpretation of Buddhist scripture and narratives in the *Jataka*, astrological notions of the *Traiphum*, and other supra-natural accretions to Siamese governance (Reynolds, 1973, pp. 66-112; Riggs, 1966, pp. 95-105; Tambiah, 1976, pp. 209-19, 225-9; Blofeld, 1972; Wilson, 1970; Wyatt, 1982b, pp. 180-90; Winichakul, 1994, pp. 20-61). Likewise Siamese accounts in the fourth reign reflected and constituted in part a revision of the moral bond of patrimonial sovereignty of the *dhamma raja* with his subjects. In its place there began to emerge simultaneously through the accounts a re-invented bond of sovereignty between the Siamese king and *chao* and *khunnang* elites in which the cultural authority (rather than moral bond of governance) of the Bangkok monarchy became slowly augmented and more directly exerted. The *Meaung* Luang Phrabang account, court ceremonies of loyalty associated with the presentation of the account to the king, and the account's Asian status artefacts which were gifted by the king as *kreaungyot*, had all long served the important instrumental function of projecting outwards the model Buddhist lifestyle of the Siamese court onto surrounding regions like Luang Phrabang. In the mid-nineteenth century this accounting, however, began to become invested with new cultural significance. The variety, range and value of indigenous silk, chintz and cotton fabrics, regional articles of clothing, and even the rarer status items of Japanese silk, reflected not only an accentuation in the outward transmission of dynastic authority by the Bangkok court, but also an increasing sense of Siamese cultural sovereignty over such outer regions. By playing on shared elite commodity values and the indigenous cultural significance of overlapping Lao, Khmer and Siamese Buddhist cultural forms, the Bangkok court deployed the items in the account to foster the coalescence of a sovereign bond of Siamese cultural identity, which was distinguished from non-Buddhist Vietnam, and even more so from Vietnam's new French colonial culture of the 1860s. *Kreaung-bunnakarn* accounts, like the *Meaung* Luang Phrabang account of 1864-1865, thus became gradually adapted to the political purpose of generating a new bond of sovereignty between *dhamma raja*, *chao* and *khunnang* in which the Chakri monarchy became increasingly conceptualised as the historical centre, perennial creative force, and unique sovereign authority of a Siamese cultural polity and a proto-national state identity.

In terms of the items which invested the account with its symbolic meaning, state paraphernalia were dispensed from the cultural and administrative centre in Bangkok to local *chao* and *khunnang* elites as assertions of the administrative authority of the national capital and as symbolic status items for their governance of *Meaung* Luang Phrabang. Moreover, there were specific cultural items in the account which King Rama IV bestowed as a special honour on the *upparad* of Luang Phrabang, reflecting the king's favour for his future governance and the continuance of close administrative integration with the region (see Vella, 1957, pp. 89-91). These gifts included selections of Siamese, Khmer and Japanese chintz and silks, and *tambun* (merit-making) gifts of umbrellas, shoes, sugar and folding fans for the *upparad* and his retinue. At other social levels, gifts also included the cost of the upkeep of the tributary escort of 426 people, including 14 accompanying Buddhist monks, for nine months in Bangkok to deliver their tax/tribute. Presents of local cloth were also made to the 337 *phrai* troops and their families who conveyed the tribute to Bangkok in recognition of their expression of cultural and political inclusion as subjects of the Siamese kingdom. The items of the *Meaung* Luang Phrabang account of 1864-1865 were thereby symbolic assertions of emergent bonds of Siamese cultural sovereignty and the inclusion of *Meaung* Luang Phrabang within a nascent Siamese national identity.

The *Meaung* Luang Phrabang account itself also acted as a representation and vehicle for the mutual affirmation of this common cultural identity. As a means of communication, the account established and projected a shared sense of economic values and (what Anderson (1991) has termed) the "imagined" commonality of cultural identity and ultimately sentiments of national belonging among the dynastic lineages of *chao* and *khunnang*. It would take the advent of administrative print capitalism after the 1860s to expand and fully consolidate this embryonic process. The process of production of accounts by the *krom* with its ledgers, audits and notifications of payment or arrears, the fixity of Siamese accounting forms, the regularization of calculative frameworks and standards, the reproduction and elite circulation of accounts, and the validation of accounts by ceremonial presentation to the king in court, all contributed however to the establishment of a restricted but unified field of mutual communication which allowed the diffusion of the Siamese cultural values which the items of the account expressed. Historians of nineteenth-century Siam have emphasised the transmission and nationalist transformation of Buddhist cultural practices and royal symbols through revisions of high canonical texts like the *Tipitaka*, *Traiphum* and *Thammasat* as a basis for the early Chakri nation-state (see Dhaninivat, 1955, 1964; Wales, 1965; Reynolds, 1971, 1973; Butt, 1975; Gesick, 1976; Tambiah, 1976; Riggs, 1966; Wyatt, 1982b). These Buddhist cultural values and their nineteenth-century nationalist re-interpretation were also however integral to and transmitted by the mundane texts of state, like accounts, in "banal" forms of nationalism similar to those described by Billig (1995).

In the minutiae of Siamese accounts lay, therefore, not only basic audits of material or monetary income. Such accounts also demonstrated the instrumental role of accounting in promoting a transitional shift or re-invention of governance from a Buddhist patrimonial polity to a Chakri dynastic kingdom with emergent Siamese national attributes and characteristics. In this transition, first, the balance of cultural and political sovereignty came to be concentrated at the state centre in Bangkok by means of accounts and the accounting process. Second, accounts were also used to orchestrate new forms of cultural acceptance of the Siamese monarchy, its centralising sovereignty and national kingdom from among the regional nobility. Third, accounts were utilised to project Siamese elite values outwards and facilitate the gradual coalescence of an "imagined" Siamese cultural identity between state centre and regional *meaung*. This cultural instrumentality of accounts complemented similar contributions to the formation of the Siamese nation-state from changes in the economic/calculative nature of accounting and from the progressive political integration of the kingdom through its expanding accounting networks.

New accounting history and the Siamese nation-state

Thus, by the mid nineteenth century, accounting in Siam was gradually transmuting into an elite instrument for fostering a sense of national consciousness with dynastic governance at its core. In the definitional terms of new accounting history, such an assessment is to say that mid nineteenth-century Siamese accounting was an institutional practice that was intrinsic to socio-economic relations in wider economic, socio-cultural and historical contexts than a traditional focus on the purely technical performance of accounting would allow (Burchell *et al.*, 1980, 1985; Miller, 1994). Moreover, Siamese accounting was as much constitutive as reflective of form and change in such societal settings (Hopwood and Miller, 1994; Napier, 2006). It was determined by and in turn conditioned the different economic, political and socio-cultural domains with which it interacted. It was deployed as an instrument not only to monitor but to control and direct socio-cultural, economic and political activities and establish wider accountabilities in the contexts in which it operated (Hopwood, 1983; Gaffikin, 1998). It was thereby imbricated in and instrumental to the political construction of history (Gaffikin, 1998) and to the relations of power and dominance (Hopwood, 1987a; Miller *et al.*, 1991; Carnegie and Napier, 1996; Napier, 2006), which constituted political identity and nation-state formation.

In the conceptual terms of nationalist theory, Siamese fiscal accounting should be perceived to function not only as a useful financial tool in a changing mercantile environment, but also as a means by which Siamese *chao* and *khunnang* sought to promote their elite control and socio-economic authority over the economic networks of the Siamese kingdom in relation to Chinese merchants and western mercantile pressures (see Mann, 1992, 1993). Furthermore, as a mechanism that was integral to the development of new administrative networks which brought about the inclusion of peripheral economic hinterlands within national domains (see Hechter, 1975; Hechter and Levi, 1979; Nairn, 1977), the Siamese state accounting system also acted instrumentally in political terms to subordinate and consolidate diverse regions, like *Meaung* Champasak, into a proto-national state. In this sense it complemented other nationally integrative structures, like trade links (Hong, 1984; Wilson, 1987), railways (Holm, 1977; Rajachagool, 1994, pp. 55-6), administrative bureaucracy (Bunnag, 1977; Ramsey, 1976; Siffin, 1966; Riggs, 1966; Brown, 1988, 1992), educational structures (Wyatt, 1969), military development (Batteye, 1974), and political cartography (Winichakul, 1994). Moreover, in cultural terms, Siamese accounts contributed to the transmission of the core cultural bonds and inherited values of Buddhist kingship and statehood (see Smith, 1986, 2000) and facilitated their re-invention by Chakri monarchical elites, for the purpose of laying the foundations of a Siamese dynastic nation-state (see Hobsbawm and Ranger, 1983; Brass, 1991). The gradual acceptance and proliferation of Siamese accounting among the *chao* and *khunnang* elites was also instrumental in national integration by recording, promoting and continually re-iterating the imagined bonds of a nation-state based on common Siamese cultural values and Chakri dynastic leadership (see Anderson, 1991; Billig, 1995). Siamese accounting processes were constitutive of the relations of power and dominance which led to the gradual conversion of a patrimonial Siamese polity into the beginnings of a centralising Siamese dynastic kingdom with proto-nationalist characteristics by the 1850s and 1860s.

In sum, accounting practices were fundamental to the early origins of the Siamese dynastic nation-state in the latter part of the early Bangkok period. Not only were accounts and accounting networks used instrumentally to promote the initial economic bases of Siamese national unity, but the culturally determined form of accounting was deployed to project outwards from Bangkok the beginnings of a Siamese national culture and political identity. Over time the naturalisation of these accounting networks and texts contributed to the slow integration of the regions of the Siamese nation-state through the everyday administrative assertions of Siamese national unity that were implicit in these accounts' apparently neutral and mechanical empiricism. In the final analysis, Siamese accounting in particular and accounting in general should no longer be conceived by accountants and historians alike as a domain of neutral economic practice and technique, but must be perceived as an administrative and culturally-determined institution which is fundamental to the exertion of economic, political and cultural power in the creation of nation-state identity.

Notes

1. For a methodological discussion of "old" and "new" accounting history, see for example Funnell (1998) and *Critical Perspectives on Accounting*, 1998, Vol. 9 No. 6.
2. See Aiken and Lu (1993a, 1993b); Gao (1985); Guo (1982); Fu (1968, 1971); Lin (1992); Zhao (1987, 1988).
3. Shils (1958) examined the importance of "primary groups" (family and army units) in civil society; Geertz (1963) analysed primordial affinities as determinants of African and Asian states; Robinson (1974, 1977, 1979) emphasised Islamic beliefs in the creation of Pakistan; Keyes (1976) identified the primordial ethnic roots and alteration over time in Thai ethnic identity; Francis (1976) examined the nature of inter-ethnic identities in nation-state formation; Van den Berghe (1978, 1979) stressed the socio-biological origins of nations in tribal kinship groups (for a critique, see Reynolds, 1980).
4. Other examples are Seton-Watson (1977, pp. 15-142) who described a teleology for the "old continuous nations" of Europe (England, France, Spain, Sweden or Poland) with their cultural and political roots in the medieval period (for a critique, see Reynolds, 1984); Fishman's (1980) analysis of the perennial continuity of ethnic identity from the classical Hebraic and Greek eras into modern nationalist forms; Armstrong's (1982) focus on the recurrent but changing nature of long-term ethnic symbols/myths and pre-modern identities in the rise of modern nations in Christian Europe and the Islamic Middle East.
5. Breuilly (1993) also sees the growth of nationalism as an attempt to bridge divisions between absolutist political states and their civil societies by projection of a culturally inclusive community of national citizens in an emergent modern capitalist period.
6. For a critique, see Stone (1979).
7. For an assessment of this relative economic deprivation interpretation as a basis for ethno-nationalism, see Smith (1981, pp. 26-44, 1998, pp. 51-55); Connor (1984); James (1996, pp. 107-122).
8. Brass (1974, 1991) has also suggested that ethnic symbols in colonial pre-industrial India were re-constructed and deployed instrumentally by anti-colonial elites to overcome sectional identities and generate mass nationalist support against colonial domination in the pursuit of elite economic and political interests.
9. For a history of the Ayudhya dynasty, see Wyatt (1982a, pp. 38-138).
10. Siamese accounts in the early Bangkok period were generally dated by the Siamese lesser era or *Chunla Sakkarad* (C.S.) which began on 21 March 638A.D. (McFarland, 1954, p. 255).
11. There were three types of *phrai* in the early Bangkok period: *phrai som* or private retainers who served their *nai* for one month per annum (or made a 6 *baht* exemption payment); *phrai luang* who were owned by the king, but supervised by *nai* in performing three months'

annual *corvée* for the king often in public construction projects (or made an 18 *baht* exemption payment) (Wilson, 1970, pp. 571-606); *phrai suai* under the supervision of a *nai* provided valuable commodities to the king such as gunpowder or tin. *That* performed government *corvée* for eight days per annum (or paid a 1.5 *baht* exemption payment) (Rabibhadana, 1996, pp. 93-107). For details on the duties of *nai* and *phrai*, see Lingat (1938b, p. 441, clause 135). Only nobility with a *sakdina* rank above 400 were exempt from undertaking *corvée*.

12. Damrong Rajanubhap was Minister of the Interior, 1892-1915. For a discussion of his historical works and a critique of this school of Siamese history, see Breazeale (1971); Kasetsiri (1979); Aeusrivongse (1980a, b, c, 1986); Bell (1982); Winichakul (1994, pp. 143-150, 1995).
13. Thai Marxist interpretations have further emphasised the serfdom of the *phrai* class by such dynastic elites in the form of a feudal *sakdina* aristocracy with an Asiatic mode of production which prevented an indigenous capitalist middle-class emerging as a source of the Siamese nation-state, see Srisuwan (1950), Phumisak (1957), Samudavanija (1976), Nartsupha *et al.* (1981), Praparpun (1976), Sakkriangkrai (1980); for an overview, see Reynolds and Hong (1983); Winichakul 1995).
14. For the provinces under the jurisdiction of each *krom,* see Wimoniti (1961, p. 31).
15. King Rama V was to re-configure these functional sub-divisions into national jurisdictions in the 1890s, including the establishment of the Ministry of Finance in 1892, see Brown (1992), Vella (1955, pp. 332-350), Wilson (1970, pp. 316-349), Rabibhadana (1996, pp. 80-3), Riggs (1966, pp. 115-119).
16. Rather than highlighting this “invented” or “imagined” nationalist identity as a false consciousness for *phrai*, this article emphasises nationalism as a discursive “truth claim” and practice of Siamese elites which phrai came to share but often for different purposes (for a parallel discussion on religious ideology and accounting in Siam, see Kuasirikun and Constable, forthcoming).
17. *Anguttara Nikaya* II, 74 (The Book of Fours, iv, 10, 70, Unrighteous) (trans.) Woodward, 1960-1962, pp. 84-85.
18. Such an interpretation of Buddhist kingship was based on the concept of the *dhamma raja* as the Great Elect (*mahasammata*) from among men/women, who possessed a heritage of outstanding *bun* from previous existences which in association with his present physical abilities, intellectual capacity and material attributes justified his governance for the benefit of his subjects (see *Jataka*, XV, No. 503, 430-436 (*Sattigumba Jataka*) (Ed.) Cowell (trans.) Rouse, Vol. 4, 1901, pp. 267-271; *Samyutta Nikaya* I, 69, (*Kosala*, I, 1, 1) (trans.) Rhys-Davids, Vol. 1, 1917, p. 93. *Jataka*, XVIII, No. 528 (*Mahabodhi-Jataka*) (Ed.) Cowell (trans.) Francis, Vol. V, 1905, pp. 116-126; XII, No. 472 (*Maha-Paduma-Jataka*) (Ed.) Cowell (trans.) Rouse, Vol. 4, 1901, pp. 116-121; *Samyutta Nikaya* I, 88 (*Kosala*, I, 1, 1) (Ed./trans.) Rhys-Davids, Vol. 1, 1917, p. 93). For further details, see Phra Rajavaramuni (1975, pp. 206-208, 216-218), Butr-Indr (1973, pp. 149-150), Keyes (1973).
19. *Anguttara Nikaya* III, 43 (Rajah Munda) v, (i) 41 (On getting rich) (trans.) Hare, Vol. 3, 1934, pp. 37-38. *Milindapanha, The Dilemmas*, III, 12, 186-188 (trans.) Horner, Vol. 1, 1963, pp. 264-266.
20. *Digha Nikaya*, III, 93, 97 (*Aggana Suttanta*, 20-21, 31-32) (trans.) Rhys-Davids, Vol. 3, 1977, pp. 88, 93-94); *Anguttara Nikaya* I, 109 (The Book of Threes, iii, 2, 14 (*Dhamma*) (trans.) Woodward, 1960-1962, pp. 94-95; III, 147-151 (The Rajah) v, XIV, (i) 131-(iv) 134) (trans.) Hare, Vol. 3, 1934, pp. 113-116.

References

Thai primary archival sources

Chodmaihed Rama III (C.S. 1186) (A.D. 1824-1825), No. 31: *Suai-akorn Account: Huameaung Mahadthai C.S. 1186*) reproduced in Panyangam, P. (Ed.) (1987) *Chodmaihed Rama III*, Vol. 1, Hanghoonsuansamun-nitibookkon-sahaprachaphanid, Bangkok, pp. 85-9.

Chodmaihed Rama III (C.S. 1202) (A.D. 1840-1841), No. 168: *Account of Money, Gold Suai and Other Types of Suai from Various Huameaung to the Krom Phraklang Sinkha*.

Chodmaihed Rama IV (C.S. 1213) (A.D. 1851-1852) No. 119: *Daily Cardamom Suai Account of the Krom Phraklang Sinkha*.

Chodmaihed Rama IV (C.S. 1226) (A.D. 1864-1865), No. 316: *Tribute Account from Dependent States: Meaung Luang Phrabang*.

Chodmaihed Rama IV (C.S. 1229) (A.D. 1867-1868), No. 318: *Account of Outstanding and New Suai from Meaung Pasak and Meaung Khamthongnoi*.

Thai primary published sources

Layalak, S. (1935), (Ed.) *Prachum Kotmai Pracham Sok (Collected Annual Laws)*, Vol. 1, Daily Mail Press, Bangkok.

Lingat, R. (1938a), *Pramuan Kotmai Ratchakan thi Nung (The Legal Code of Rama I)*, Vol. 1: *Phra Aiyakan Na Thahan Huameaung (Laws of the Military Provincial Hierarchies)*, Thammasat University Press, Bangkok.

Lingat, R. (1938b), *Pramuan Kotmai Ratchakan thi Nung (The Legal Code of Rama I) (The Three Seals Code)*, Vol. 2: *Laksana Aya Luang (Crimes against the Government)*, Thammasat University Press, Bangkok.

Phirom, S. (1973), (Ed.) *Phraratchaphongsawadan Chabab Phraratchahatlekha, (Royal Autograph (Edition) of Royal Chronicles)*, Vol. 2, Part 2, Khlangwitthaya, Bangkok.

Rajanubhap, D. (1927), *Lutthithamniumtangtang Phakthi 16: Tamnan Phasi-Akorn Bangyang: (Various Rules and Customs No. 16: A History of Certain Taxes)*, Sophonphiphatthanakorn Publisher, Bangkok.

Rajanubhap, D. (1951), *Khwamsongcham (Memoirs)*, Khlangwitthaya, Bangkok.

Rajanubhap, D. (1979), *Phraratchapongsawadan Krung Rattanakosin Ratchakan thi ha (Royal Chronicles of the Fifth Reign)*, Bauluang Kanphim, Bangkok.

Thiphakorawong, *Chaophraya* (1901) (1962), *Phraratchaphongsawadan Krung Rattanakosin, Ratchakan thi Nung, (Royal Chronicles of the First Reign of Rattanakosin)*, Bamrungnukunkit Press, Bangkok.

Secondary sources

Aeusrivongse, N. (1980a), *Kanmeaung thai samai phra Narai (Thai Politics in the Reign of King Narai)*, Thai Khadi Research Institute, Bangkok, (Thai).

Aeusrivongse, N. (1980b), "Kansuksa prawattisat thai: adit lae anakhot' (Thai Historical Studies: Past and Future)", in *Ruam botkhwam prawattisat (Collected Articles in History) 1*, Historical Society, Bangkok, pp. 1-22, (Thai).

Aeusrivongse, N. (1980c), *Prawattisat rattanakosin nai phraratchaphongsawadan Ayudhya (A History of Bangkok in the Royal Chronicles of Ayudhya)*, Bannakit, Bangkok (Thai).

Aeusrivongse, N. (1986), *Kanmeaung thai samai phrachao krung Thonburi (Thai Politics in the Thonburi Period)*, Sinlapa Watthanatham Publishing, Bangkok (Thai).

Aiken, M. and Lu, W. (1993a), "Chinese government accounting: historical perspective and current practice", *British Accounting Review*, Vol. 25, pp. 109-29.

Aiken, M. and Lu, W. (1993b), "Historical instances of innovative accounting practices in the Chinese dynasties and beyond", *The Accounting Historians' Journal*, Vol. 20, pp. 163-86, December.

Aiken, M. and Lu, W. (1998), "The evolution of bookkeeping in China: integrating historical trends with Western influences", *Abacus*, Vol. 34 No. 2, pp. 220-42.

Anderson, B. (1978), "Studies of the Thai state: the state of Thai studies", in Ayal, E.B. (Ed.), *The Study of Thailand*, Centre for International Studies, Ohio University, Athens, OH, pp. 193-247.

Anderson, B. (1991), *Imagined Communities*, Verso, London.

Armstrong, J. (1982), *Nations before Nationalism*, University of North Carolina Press, Chapel Hill, NC.

Baker, C. and Pongpaichit, P. (2005), *A History of Thailand*, Cambridge University Press, Cambridge.

Batteye, N.A. (1974), "The military, government and society in Siam 1868-1910: politics and military reform in the reign of King Chulalongkorn", PhD thesis, Cornell University, Ithaca, New York, NY.

Bell, P. (1982), "Western conceptions of Thai society: the politics of American scholarship", *Journal of Contemporary Asia*, Vol. 12 No. 1, pp. 61-74.

Billig, M. (1995), *Banal Nationalism*, Sage Publications, London.

Blofeld, J. (1972), *King Maha Mongut of Siam*, Asia Pacific Press, Singapore.

Brass, P. (1974), *Language, Religion and Politics in North India*, Cambridge University Press, Cambridge.

Brass, P. (1991), *Ethnicity and Nationalism: Theory and Comparison*, Sage Publications, New Delhi.

Breazeale, K. (1971), "A transition in historical writing: the works of Prince Damrong Rajanuphap", *Journal of the Siam Society*, Vol. 59 No. 2, pp. 25-49, July.

Breuilly, J. (1993), *Nationalism and the State*, Manchester University Press, Manchester.

Brown, I. (1978), "British financial advisers in Siam in the reign of King Chulalongkorn", *Modern Asian Studies*, Vol. 12 No. 2, pp. 193-215.

Brown, I. (1988), *The Elite and the Economy in Siam circa 1890-1920*, Oxford University Press, Singapore.

Brown, I. (1992), *The Creation of the Modern Ministry of Finance in Siam 1885-1910*, Macmillan, London.

Bunnag, T. (1977), *The Provincial Administration of Siam 1892-1915: The Ministry of the Interior under Prince Damrong Rajanubhap*, Oxford University Press, Kuala Lumpur.

Burchell, S., Clubb, C. and Hopwood, A.G. (1985), "Accounting in its social context: towards a history of value added in the United Kingdom", *Accounting, Organizations and Society*, Vol. 10 No. 4, pp. 381-413.

Burchell, S., Clubb, C., Hopwood, A.G., Hughes, J. and Nahapiet, J. (1980), "The roles of accounting in organisations and society", *Accounting, Organizations and Society*, Vol. 5 No. 1, pp. 5-27.

Butr-Indr, S. (1973), *The Social Philosophy of Buddhism*, Mahamakut Buddhist University, Bangkok.

Butt, J.W. (1975), "Thai kingship and religious reform (eighteenth and nineteenth centuries)", in Smith, B.L. (Ed.), *Religion and Legitimation of Power in Thailand, Laos and Burma*, Anima Books, Chamnersburg, PA, pp. 34-51.

Carnegie, G.D. and Napier, C. (1996), "Critical and interpretive histories: insights into accounting's present and future through its past", *Accounting, Auditing & Accountability Journal*, Vol. 9 No. 3, pp. 7-39.

Chua, W.F. (1998), "Historical allegories: let us have diversity", *Critical Perspectives on Accounting*, Vol. 9 No. 6, pp. 617-28.

Connor, W. (1984), "Eco- or ethno-nationalism?", *Ethnic and Racial Studies*, Vol. 7, pp. 342-59.

Cooper, C. and Puxty, A. (1996), "On the proliferation of accounting (his)tories", *Critical Perspectives on Accounting*, Vol. 7, pp. 285-313.

Cowell, E.B. (Ed.) (1895-1907), *Jataka (The Jataka or Stories of the Buddha's Former Births)*, 6 volumes, Cambridge University Press, Cambridge.

Cushman, J.W. (1986), "The Khaw group: Chinese business in early nineteenth-century Penang", *Journal of Southeast Asian Studies*, Vol. 17 No. 1, pp. 58-79.

Cushman, J.W. (1989), "The Chinese in Thailand", in Suryadinata, L. (Ed.), *The Ethnic Chinese in the Asean States*, Institute of South-east Asian Studies, Singapore, pp. 221-59.

Cushman, J.W. (1991), *Family and State: The Formation of a Sino-Thai Tin-mining Dynasty 1797-1932*, Oxford University Press, Singapore.

Cushman, J.W. (1993), *Fields from the Sea: Chinese Junk Trade with Siam in the Late Eighteenth and Early Nineteenth Centuries*, Cornell University Studies on South-east Asia, Ithaca, New York, NY.

Cushman, J.W. and Godley, M.R. (1993), "The Khaw concern", in Butcher, J. and Dick, H. (Eds), *The Rise and Fall of Revenue Farming*, St Martin's Press, New York, NY, pp. 267-71.

Davie, S.S.K. (2000), "Accounting for imperialism: a case of British-imposed indigenous collaboration", *Accounting, Auditing and Accountability Journal*, Vol. 13 No. 3, pp. 330-9.

Dhaninivat, N. (1955), "The re-construction of Rama I of the Chakri dynasty", *Journal of the Siam Society Selected Articles*, Vol. 43 No. 2, pp. 21-47, August.

Dhaninivat, N. (1964), *Monarchical Protection of the Buddhist Church in Siam*, World Fellowship of Buddhists, Bangkok.

Dixon, C. (1999), *The Thai Economy: Uneven Development and Internationalisation*, Routledge, London.

Evers, H.D. (1987), "Trade and state formation in the early Bangkok period", *Modern Asian Studies*, Vol. 21, pp. 751-71.

Fishman, J. (1980), "Social theory and ethnography: neglected perspectives on language and ethnicity in Eastern Europe", in Sugar, P.F. (Ed.), *Ethnic Diversity and Conflict in Eastern Europe*, ABC-Clio, Santa Barbara, CA, pp. 69-99.

Fleischman, R., Kalbers, L. and Parker, L. (1996), "Expanding the dialogue: industrial revolution costing historiography", *Critical Perspectives on Accounting*, Vol. 7 No. 3, pp. 315-37.

Francis, E.K. (1976), *Inter-ethnic Relations: An Essay in Sociological Theory*, Elsevier, New York, NY.

Fu, P.Y. (1968), *A Study of Governmental Accounting in China with Special Reference to the Song Dynasty*, University of Illinois, Chicago, IL, PhD thesis.

Fu, P.Y. (1971), "Government accounting in China during the Chou dynasty 1122-256 B.C.", *Journal of Accounting Research*, Vol. 9 No. 1, pp. 40-51.

Funnell, W. (1998), "The narrative and its place in the new accounting history: the rise of the counter-narrative", *Accounting, Auditing and Accountability Journal*, Vol. 11 No. 2, pp. 142-62.

Gao, Z.Y. (1985), *The General History of Chinese Accounting*, Chinese Financial and Economic Press, Beijing, (Chinese).

Gaffikin, M. (1998), "History is dead, long live history", *Critical Perspectives on Accounting*, Vol. 9 No. 6, pp. 631-9.

Gallhofer, S. and Haslam, J. (2003), *Accounting and Emancipation: Some Critical Interventions*, Routledge, London.

Gallhofer, S., Gibson, K., Haslam, J., McNicholas, P. and Takiari, B. (2000), "Developing environmental accounting: insights from indigenous cultures", *Accounting, Auditing & Accountability Journal*, Vol. 13 No. 3, pp. 381-409.

Geertz, C. (1963), "The integrative revolution: primordial sentiments and civil politics in the new states", in Geertz, C. (Ed.), *Old Societies and New States: The Quest for Modernity in Asia and Africa*, Free Press, New York, NY, pp. 105-57.

Gellner, E. (1983), *Nations and Nationalism*, Basil Blackwell, Oxford.

Gesick, L.M. (1976), "Kingship and political integration in traditional Siam, 1767-1824", PhD thesis, Cornell University, Ithaca, New York, NY.

Glynn, J.J. (1984), "The development of British railway accounting 1800-1911", *Accounting Historians' Journal*, Vol. 11, pp. 103-18.

Greenfeld, L. (1992), *Nationalism: Five Roads to Modernity*, Harvard University Press, Cambridge, MA.

Guo, D.Y. (1982) (1988), *The History of Chinese Accounting Development*, Chinese Financial and Economic Press, Beijing, Vols. 1-2 (Chinese).

Hare, E.M. (trans) (1932-1936), *Anguttara Nikaya (The Book of Gradual Sayings)*, Vols 3-5, Pali Text Society/Oxford University Press, London.

Hastings, A. (1997), *The Construction of Nationhood: Ethnicity, Religion and Nationalism*, Cambridge University Press, Cambridge.

Hechter, M. (1975), *Internal Colonialism: The Celtic Fringe in British National Development 1536-1966*, Routledge and Kegan Paul, London.

Hechter, M. and Levi, M. (1979), "The comparative analysis of ethno-regional movements", *Ethnic and Racial Studies*, Vol. 2 No. 3, pp. 260-74.

Hobsbawm, E. and Ranger, T. (1983), *The Invented Tradition*, Cambridge University Press, Cambridge.

Holm, D.F. (1977), "The role of state railways in Thai history", PhD thesis, Yale University, New Haven, CT.

Hong, L. (1984), *Thailand in the Nineteenth-Century: Evolution of the Economy and Society*, Institute of Southeast Asian Studies, Singapore.

Hopwood, A.G. (1983), "On trying to study accounting in the contexts in which it operates", *Accounting, Organizations and Society*, Vol. 8 Nos 2/3, pp. 287-305.

Hopwood, A.G. (1987a), "The archaeology of accounting systems", *Accounting, Organizations and Society*, Vol. 12 No. 3, pp. 207-34.

Hopwood, A.G. (1987b), "Accounting and gender: an introduction", *Accounting, Organizations and Society*, Vol. 12 No. 1, pp. 65-9.

Hopwood, A.G. and Miller, P. (1994), *Accounting as Social and Institutional Practice*, Cambridge University Press, Cambridge.

Horner, I.B. (trans) (1963-1964), *Milindapanha (Milinda's Questions)*, 2 volumes, Pali Text Society, London.

James, P. (1996), *Nation Formation: Towards a Theory of Abstract Community*, Sage, Delhi.

Kaewkanha, B. (1975), *Karn Kep Suai Nai Samai Rattanakosin Tonton (B.E. 2325-2411) (The Collection of the Suai during the Early Rattanakosin Period (A.D. 1782-1868)*, Department of History, Graduate School, Chulalongkorn University, Bangkok (Thai).

Kasetsiri, C. (1979), "Thai Historiography from ancient times to the modern period", in Reid, A. and Marr, D. (Eds), *Perceptions of the Past in Southeast Asia*, Heinemann Education Books, Singapore, pp. 156-70.

Keyes, C.F. (1973), "*The power of merit*", *Visakha Puja*, Buddhist Association of Thailand, Bangkok, May, pp. 95-102.

Keyes, C.F. (1976), "Towards a new formulation of the concept of ethnic group", *Ethnicity*, Vol. 3 No. 3, pp. 202-13.

Kuasirikun, N. and Constable, P. (forthcoming), "The cosmology of accounting in mid nineteenth-century Thailand", *Accounting, Organizations and Society*.

Lévi-Strauss, C. (1969) *The Elementary Structures of Kinship*, Bell, J.H., von Strumer, J.R. and Needham, R. (Eds), Beacon Press, Boston, MA.

Lin, Z.J. (1992), "Chinese double-entry bookkeeping before the nineteenth-century", *The Accounting Historians' Journal*, Vol. 19 No. 2, pp. 103-22.

Lingat, R. (1950), "The evolution of the concept of law in Burma and Siam", *Journal of the Royal Siam Society*, Vol. 38 No. 1, pp. 100-10.

Loft, A. (1992), "Accountancy and the gendered division of labour: a review essay", *Accounting, Organizations and Society*, Vol. 17 Nos 3/4, pp. 367-78.

McFarland, G.B. (1954), *Thai-English Dictionary*, Stanford University Press, Stanford, CA.

McKendrick, N. (1970), "Josiah Wedgewood and cost accounting in the industrial revolution", *Economic History Review*, Vol. 23, pp. 45-67.

Mann, M. (1992), "The emergence of modern European nationalism", in Halland, J.A. and Javie, I.C. (Eds), *Transition to Modernity*, Cambridge University Press, Cambridge, pp. 137-65.

Mann, M. (1993), *The Sources of Social Power*, Vol. 2, Cambridge University Press, Cambridge.

Mauss, M. (1967), *The Gift: Forms and Functions of Exchange in Archaic Societies*, Norton Library, New York, NY.

Merino, B.D. (1998), "Critical theory and accounting history: challenges and opportunities", *Critical Perspectives on Accounting*, Vol. 9 No. 6, pp. 603-16.

Miller, P. (1994), "Accounting as social and institutional practice: an introduction", in Hopwood, A.G. and Miller, P. (Eds), *Accounting as Social and Institutional Practice*, Cambridge University Press, Cambridge, pp. 1-39.

Miller, P., Hopper, T. and Laughlin, R. (1991), "The new accounting history: an introduction", *Accounting, Organizations and Society*, Vol. 16 Nos 5/6, pp. 395-403.

Nairn, T. (1977), *The Break-up of Great Britain: Crisis and Neo-nationalism*, New Left Books, London.

Napier, C. (2006), "Accounts of change: thirty years of historical accounting research", *Accounting, Organizations and Society*, Vol. 31 Nos 4/5, pp. 445-507.

Nartsupha, C., Prasartset, S. and Chenvidhakarn, M. (1981), *The Political Economy of Siam 1851-1910, Vol. 1, and 1910-32, Vol. 2*, Social Science Association of Thailand, Bangkok.

Ninsuvannakul, P. (1968), "A critical study of the development of governmental accounting in Thailand", PhD thesis, University of Illinois, Chicago, IL.

Peleggi, M. (2002), *Lords of Things: The Fashioning of the Siamese Monarchy's Modern Image*, University of Hawaii, Honolulu, HI.

Phumisak, J. (1957), "*Chomna khong sakdina thai nai patchuban*" (The Real Face of Thai Feudalism), in *Nitisat 2500 chabap rap sattawatmai (Faculty of Law Year Book 2500 to Greet the New Century)*", Thammasat University, Bangkok in Reynolds, C. (trans) (1987) *Thai Radical Discourse: The Real Face of Thai Feudalism Today*, Cornell University Southeast Asia Programme, Ithaca, NY (Thai).

Pollard, S. (1964), "Fixed capital in the industrial revolution in Britain", *Journal of Economic History*, Vol. 24, pp. 299-314.

Pollard, S. (1965), *The Genesis of Modern Management: A Study in the Industrial Revolution in Great Britain*, Arnold, London.

Pollard, S. (1968), "Capital accounting in the industrial revolution", in Chatfield, M. (Ed.), *Contemporary Studies in the Evolution of Accounting Thought*, Dickenson, Belmont, CA, pp. 113-34.

Pramoj, K. (1967), *Sangkhom samai Ayudhya (The Social Organisation of Ayudhya)*, Faculty of Liberal Arts, Thammasat University Press, Bangkok (Thai).

Praparpun, Y. (1976), *Rabobkarnjudkepphasee naisamai rattanakosin tonton (Tax Farming in Thailand in the Early Bangkok Period)*, Department of Economics, Graduate School, Chulalongkorn University, Bangkok (Thai).

Rabibhadana, A. (1996), *The Organization of Thai Society in the Early Bangkok Period 1782-1873*, Bhumipanya Foundation, Bangkok.

Rajachagool, C. (1994), *The Rise and Fall of the Thai Absolute Monarchy*, White Lotus, Bangkok.

Rajavaramuni, *Phra* (1975), *Dictionary of Buddhism*, Mahachula Buddhist University, Bangkok.

Ramsey, J.A. (1976), "Modernisation and centralisation in northern Thailand 1875-1910", *Journal of Southeast Asian Studies*, Vol. 7 No. 1, pp. 16-32.

Reynolds, C.J. (1973), "The Buddhist monkhood in nineteenth-century Thailand", PhD thesis, Cornell University, Ithaca, New York, NY.

Reynolds, C.J. (1976), "Buddhist cosmology in Thai history with special reference to nineteenth-century culture change", *Journal of Asian Studies*, Vol. 35, pp. 210-20.

Reynolds, C.J. and Hong, L. (1983), "Marxism in Thai historical studies", *Journal of Asian Studies*, Vol. 43 No. 1, pp. 77-104.

Reynolds, F.E. (1971), "Buddhism and sacral kingship: a study in the history of Thai religion", PhD thesis, University of Chicago, Chicago, IL.

Reynolds, F.E. (1975), "Sacral kingship and national development in the case of Thailand", in Smith, B.L. (Ed.), *Religion and Legitimation of Power in Thailand, Laos and Burma*, Anima Books, Chambersburg, PA, pp. 100-10.

Reynolds, S. (1984), *Kingdoms and Communities in Western Europe 900-1300*, Clarendon Press, Oxford.

Reynolds, V. (1980), "Socio-biology and the idea of primordial discrimination", *Ethnic and Racial Studies*, Vol. 3 No. 3, pp. 303-15.

Rhys-Davids, C.A.F. and Woodward, F.L. (trans) (1917-1930), *Samyutta Nikaya (The Book of Kindred Sayings)*, 5 volumes, Pali Text Society, London.

Rhys-Davids, T.W. and Rhys-Davids, C.A.F. (trans) (1977), *Digha Nikaya (Dialogues of the Buddha)*, 3 Parts, Pali Text Society, London.

Riggs, F.W. (1966), *Thailand: The Modernisation of a Bureaucratic Polity*, East-West Centre Press, Honolulu, HI.

Robinson, F. (1974), *Separatism among Indian Muslims: The Politics of the United Provinces' Muslims 1860-1923*, Cambridge University Press, Cambridge.

Robinson, F. (1977), "Nation formation: the Brass thesis and Muslim separatism" and Brass, P. "A reply to Francis Robinson", *Journal of Commonwealth and Comparative Politics*, Vol. 15 No. 3, pp. 215-314.

Robinson, F. (1979), "Islam and Muslim separatism", in Taylor, D. and Yapp, M. (Eds), *Political Identity in South Asia*, Curzon Press, London, pp. 78-112.

Sakkriangkrai, S. (1980), *Ton Kamneod Khong Chonchan Naithun Nai Prathet Thai (B.E. 2398-2453) (The Origins of the Capitalist Class in Thailand (1855-1910)*, Sangsan, Bangkok (Thai).

Samudavanija, C. (1976), *Sakdina Kap Phatthanakan Khong Sangkhomthai (Sakdina and the Development of Thai Society)*, Namaksonkarphim, Bangkok (Thai).

Sarasin, V. (1977), *Tribute and Profit: Sino-Siamese Trade, 1652-1853*, Harvard University Press, Cambridge, MA.

Seton-Watson, H. (1977), *Nations and States: An Enquiry into the Origins of Nations and the Politics of Nationalism*, Methuen, London.

Shils, E. (1958), "Primordial, personal, sacred and civil ties", *British Journal of Sociology*, Vol. 8, pp. 130-45.

Siffin, W. (1966), *The Thai Bureaucracy*, East-West Center Press, Honolulu, HI.

Simms, P. and Simms, S. (1999), *The Kingdoms of Laos: Six Hundred Years of History*, Curzon, London.

Skinner, W.S. (1957), *Chinese Society in Thailand*, Cornell University Press, Ithaca, New York, NY.

Smith, A.D. (1981), *The Ethnic Revival*, Cambridge University Press, Cambridge.

Smith, A.D. (1986), *The Ethnic Origins of Nations*, Blackwell, Cambridge.

Smith, A.D. (1995), *Nations and Nationalism in a Global Era*, Polity Press, Cambridge.

Smith, A.D. (1998), *Nationalism and Modernism*, Routledge, London.

Smith, A.D. (2000), "Theories of nationalism: alternative models of nation formation", in Leifer, M. (Ed.), *Asian Nationalism*, Routledge, London, pp. 1-20.

Smith, C.D. and Smith, V.S. (1980), *Royalty and Commoners: Essays in Thai Administrative, Economic and Social History: Contributions to Asian Studies*, Vol. 15, E.J. Brill, Leiden.

Soanes, C. and Stevenson, A. (2003), *Oxford Dictionary of English*, Oxford University Press, Oxford.

Srisuwan, U. (1950), *Thai Krungmeaungkhun (Thailand: A Semi-colony)*, Mahachon, Bangkok, and reprinted as (1979) *Senthang Sangkhom Thai* (*The Path of Thai Society*), Aksonkarnphim, Bangkok (Thai).

Stone, J. (1979), *Internal Colonialism*, *Ethnic and Racial Studies*, Vol. 2 No. 3, July.

Suksamran, S. (1993), *Buddhism and Political Legitimacy*, Chulalongkorn University Research Report Series, Vol. 2, Bangkok.

Tambiah, S.J. (1976), *World Conqueror and World Renouncer: A Study of Buddhism and Polity in Thailand against a Historical Background*, Cambridge University Press, Cambridge.

Thawornwatsakul, M. (1993), *Khunnang Ayudhya (Ayudhya Nobility)*, Thammasat University Press, Bangkok (Thai).

Theerasawad, S. (2000), *Prawatsat Lao 1779-1975 (A History of Laos 1779-1975)*, Chulalongkorn University Press, Bangkok (Thai).

Tilly, C. (1975), *The Formation of National States in Western Europe*, Princeton University Press, Princeton, NJ.

Tinker, T. and Neimark, M. (1987a), "The role of annual reports in gender and class contradictions at General Motors: 1917-1976", *Accounting, Organizations and Society*, Vol. 12 No. 1, pp. 71-88.

Tinker, T. and Neimark, M. (1987b), "The struggle over meaning in accounting and corporate research: a comparative evaluation of conservative and critical historiography", *Accounting, Auditing & Accountability Journal*, Vol. 1 No. 1, pp. 55-74.

Van den Berghe, P. (1978), "Race and ethnicity: a socio-biological perspective", *Ethnic and Racial Studies*, Vol. 1 No. 4, pp. 401-11.

Van den Berghe, P. (1979), *The Ethnic Phenomenon*, Elsevier, New York, NY.

Vella, W.F. (1955), *The Impact of the West on the Government in Thailand*, University of California, Berkeley and Los Angeles, CA.

Vella, W.F. (1957), *Siam under Rama III 1824-1851*, J.J. Augustin Publishers, New York, NY.

Wales, H.G.Q. (1965), *Ancient Siamese Government and Administration*, Paragon Book Reprint Corporation, New York, NY.

Weber, M. (1968) (1921), *Economy and Society: An Outline of Interpretative Sociology*, Vols. 1-3, in Roth, G. and Wittich, C. (Eds), Bedminister Press, New York, NY.

Wenk, K. (1968), *The Restoration of Thailand under Rama I*, University of Arizona Press, Tucson, AZ.

Wilson, C. (1970), *State and Society in the Reign of Mongut 1851-1868: Thailand on the Eve of Modernisation*", PhD thesis, Cornell University, Ithaca, New York, NY.

Wilson, C. (1987), "The north-east and the middle Mekhong valley in the Thai economy 1830-1870", *Proceedings of the International Conference on Thai Studies*, The Australian National University, 3-6 July, pp. 169-90.

Wimoniti, W. (1961), "Historical patterns of tax addministration in Thailand", MA thesis, Thammasat University, Bangkok.

Winichakul, T. (1994), *Siam Mapped: A History of the Geo-Body of a Nation*, University of Hawai Press, Honolulu, HI.

Winichakul, T. (1995), "The changing landscape of the past: new histories in Thailand since 1973", *Journal of Southeast Asian Studies*, Vol. 26 No. 1, pp. 99-120.

Woodward, F.L. (trans) (1960-1962), *Anguttara Nikaya (The Book of Gradual Sayings)*, Vols 1-2, Pali Text Society/Luzac and Company, London.

Wyatt, D.K. (1969), *The Politics of Reform in Thailand: Education in the Reign of King Chulalongkorn*, Yale University Press, New Haven, CT.

Wyatt, D.K. (1982a), *Thailand: A Short History*, Yale University Press, New Haven, CT.

Wyatt, D.K. (1982b), "The subtle revolution of Rama I of Siam", in Wyatt, D.K. and Woodside, A. (Eds), *Moral Order and the Question of Change: Essays on South-east Asian Thought*, South-east Asian Series, Yale University, New Haven, CT, pp. 1-44.

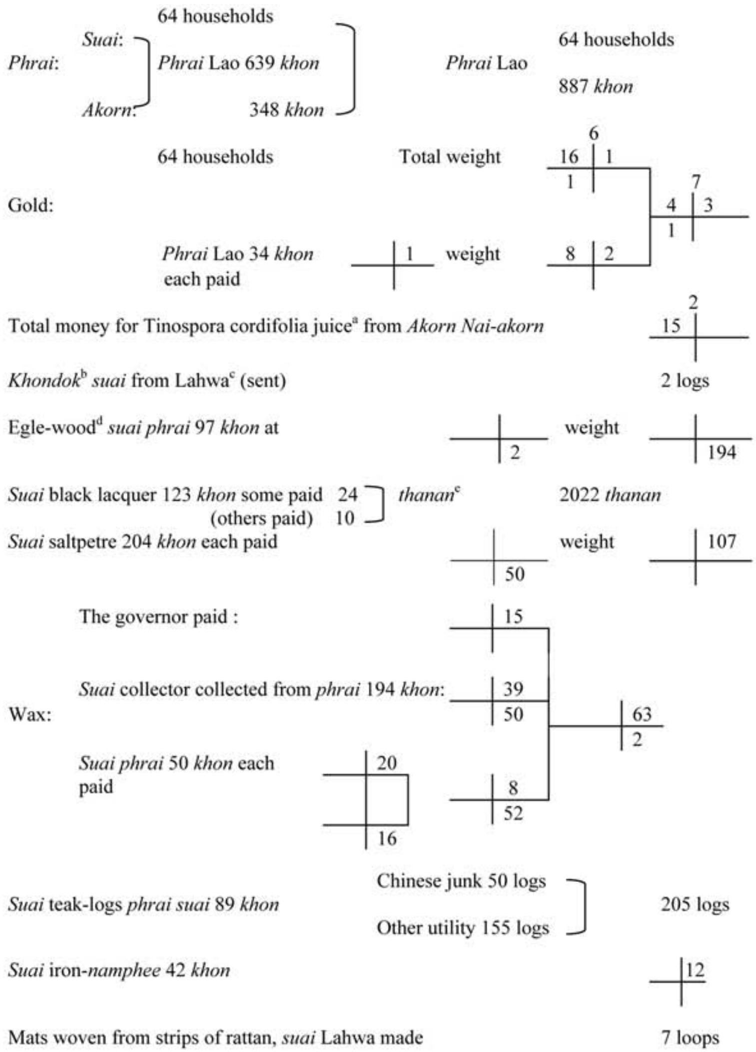
Wyatt, D.K. (1994), "Siam and Laos 1767-1827", in Wyatt, D.K. (Ed.), *Studies in Thai History*, Silkworm Books, Chiang Mai, pp. 183-206.

Zhao, Y.L. (1987), "A brief history of accounting and auditing in China", in Lou, E.Y., Wang, S.N. and Enthoven, A.J.H. (Eds), *Accounting and Auditing in the People's Republic of China: A Review of its Practice, System, Education and Development*, Centre for International Accounting Development, University of Texas, Dallas, TX, pp. 165-91.

Zhou, Z.H. (1988), "Chinese accounting systems and practices", *Accounting, Organizations and Society*, Vol. 13 No. 2, pp. 207-24.

Glossary of Thai words

Akorn	A set percentage tax on individual production
Bun	Merit
Chao	The Siamese royalty
Chaomeaung	The ruler or governor of a province or region of the Siamese state
Dhamma	The Buddhist religion
Dhamma raja	A Buddhist king
Huameaung	An (outer) regional town and its surrounding countryside
Jataka	Collection of stories of the former lives of the Buddha
Khon	People
Khreaung-bunnakarn	A tribute account
Khreaungyot	The royal gift and insignia of rank section of a tribute account
Khunnang	The Siamese nobility
Krom	A central government ministry
Meaung	Province focused around main regional town
Nai	The leaders/masters of local community/labour networks of *phrai*
Nai kong	A provincial or local community/labour network of *phrai* responsible through a *nai* to a central government ministry or *krom*
Phrai lek/luang	Central or provincial royal retainers among Siamese commoners
Phrai som	Private retainers among Siamese commoners
Phrai suai	Siamese retainers/commoners who provided tax in certain commodities to the king through a *nai*
Sakdina	The hierarchical merit-ranking system of nineteenth-century Siamese society
Sangha	The Buddhist monkhood
Suai	A tax account in kind or money
Thammasat	Buddhist laws of state governance
That	A Siamese slave
Traiphum	The Three Worlds Cosmology of Phra Ruang
Tripitika	The Buddhist canon
Upparad	An heir-apparent



a. Tinospora cordifolia is a woody climber found in south-east Asia. Its stems are used to treat fevers and skin diseases (McFarland, 1954, p. 474).
b. *Khondok* (asclepias gigantia) is a medicinal plant (McFarland, 1954, p. 148).
c. Lahwa is a hill region in north-western Thailand (McFarland, 1954, p. 735).
d. Egle or *kritsanah* is a large tree of Siam and Burma. The wood has a fragrant resin from which a medicine is obtained (McFarland, 1954, p. 57).
e. A *thanan* was a half-coconut shell capacity of a commodity, such as milled rice or lacquer (McFarland, 1954, p. 406).

Source: *Chodmaihed Rama III* (C.S. 1186) (A.D. 1824-25), No. 31

Figure A1.
Section of *suai-akorn* account from *Huameaung Mahadthai*, 1824-1825

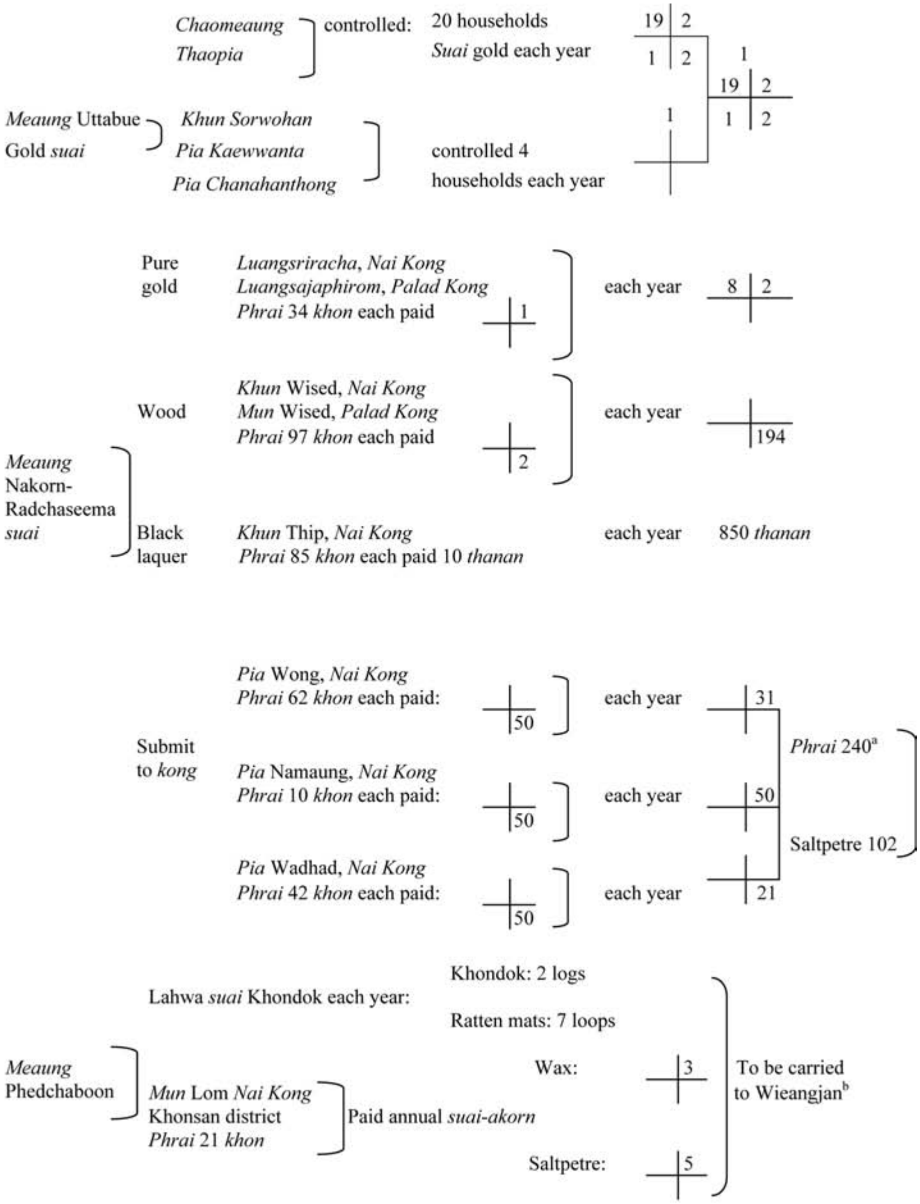
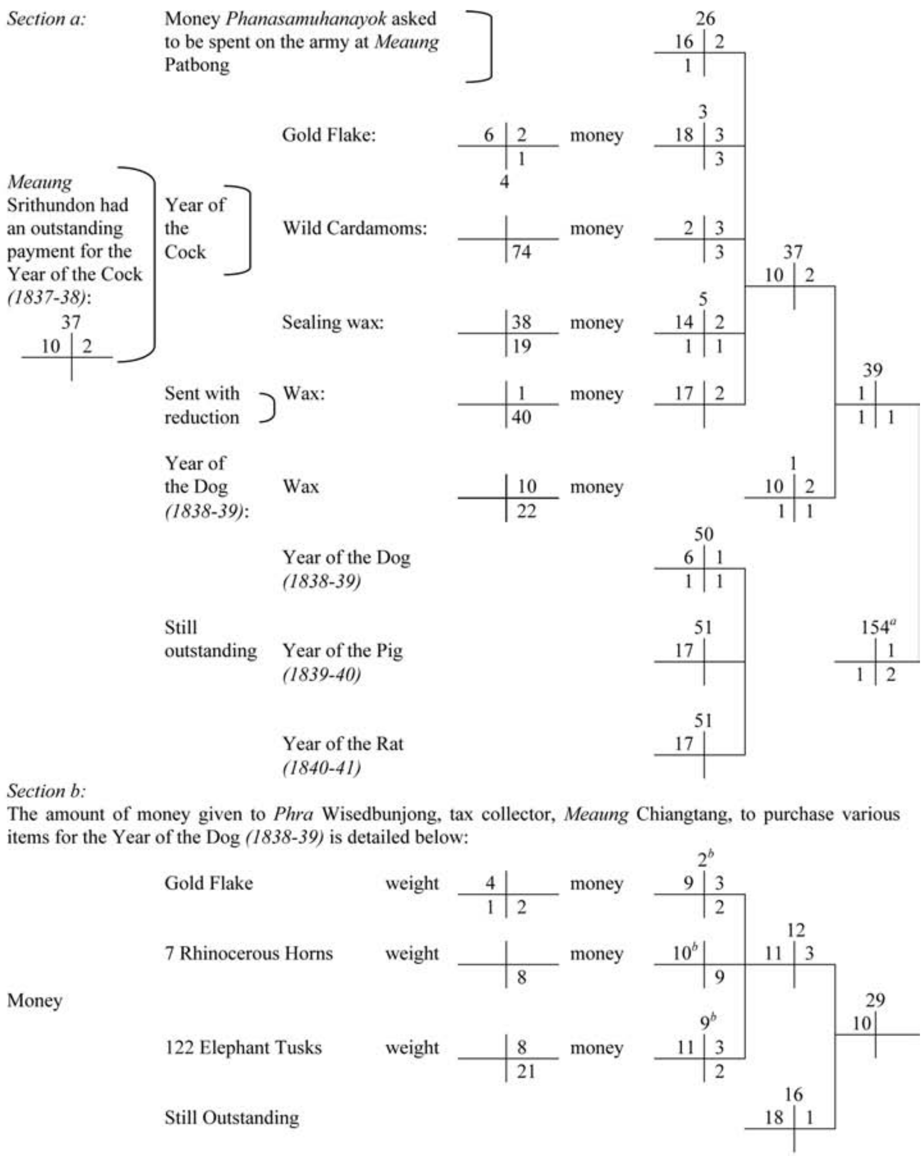


Figure A2.
Section of *suai-akorn* account from *Huameaung Mahadthai*, 1824-1825

a. This figure appears to have been miscalculated.
b. Wieangjan was a city in Laos.

Source: *Chodmaihed Rama III* (C.S. 1186) (A.D. 1824-25), No. 31



a. This figure appears to have been miscalculated and should be 154 / | 1 / 1 | 1

b. These three figures total 12 / 12 | 1 / | 1

Source: *Chodmaihed Rama III* (C.S. 1202) (A.D. 1840-41), No. 168

Figure A3.
Section of account of money, gold *suai* and other types of *suai* from various *Huameaung* Lao to the *Krom Phraklang Sinkha*, 1840-1841

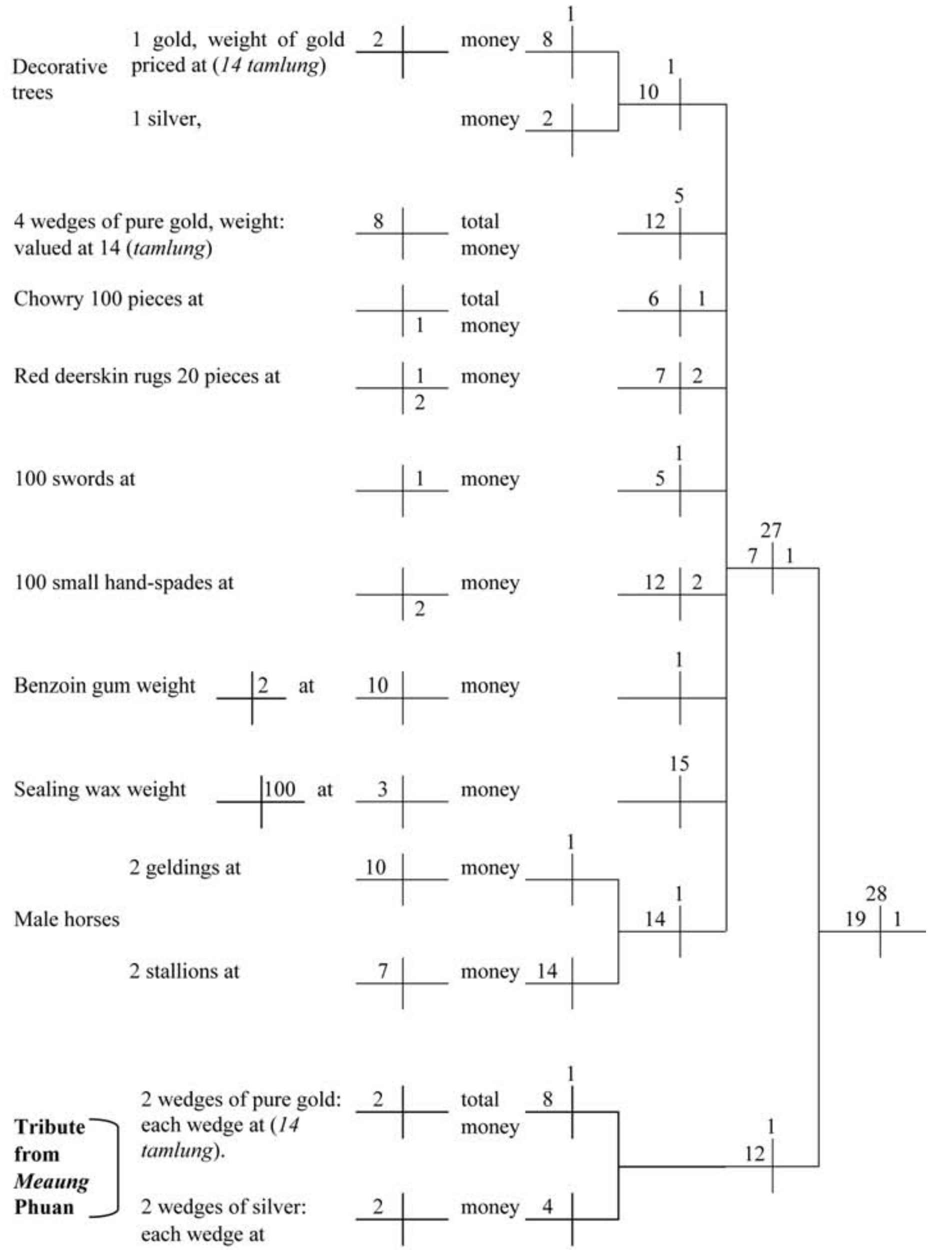
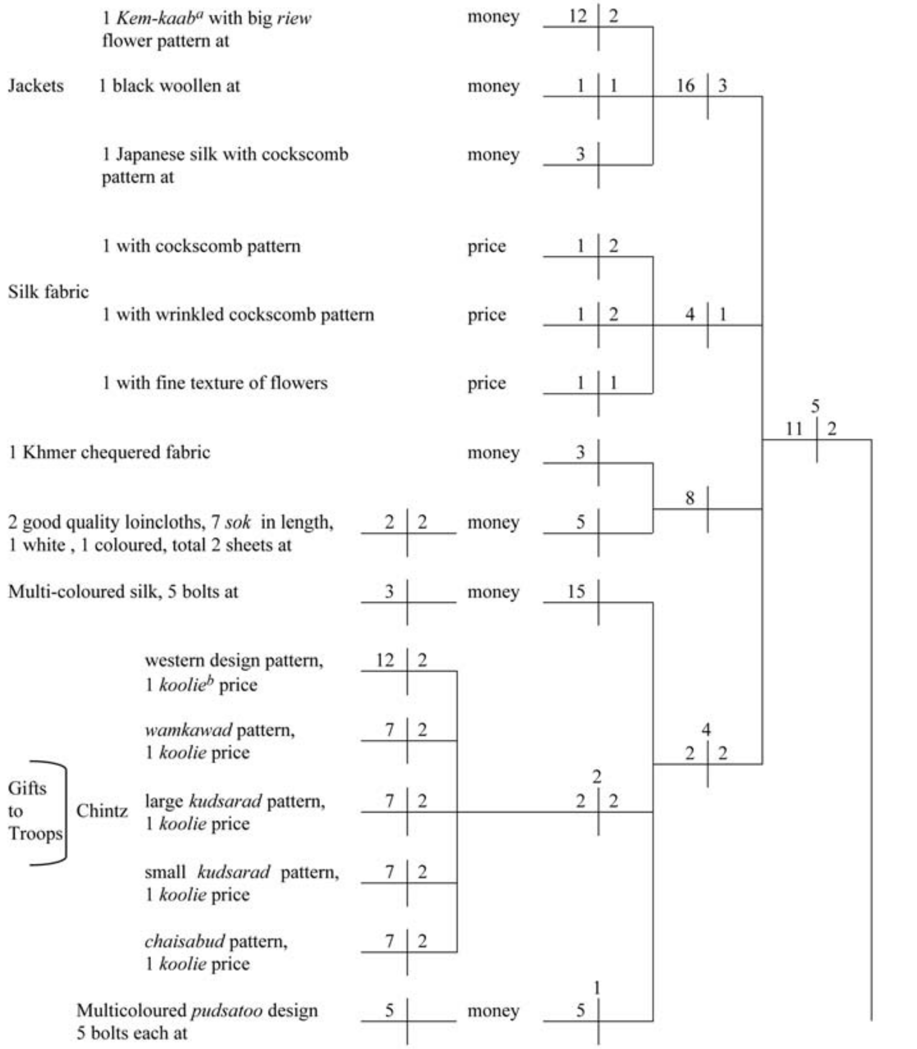


Figure A4.
Tribute account from dependent states: *Meaung* Luang Phrabang, 1864-1865

Source: *Chodmaihed Rama IV* (C.S. 1226) (A.D. 1864-65), No. 316

Section a:

On their departure from Bangkok, His Majesty was pleased to entrust them with the following gifts to the *Chaomeaung* of *Meaung* Laung Phrabang:

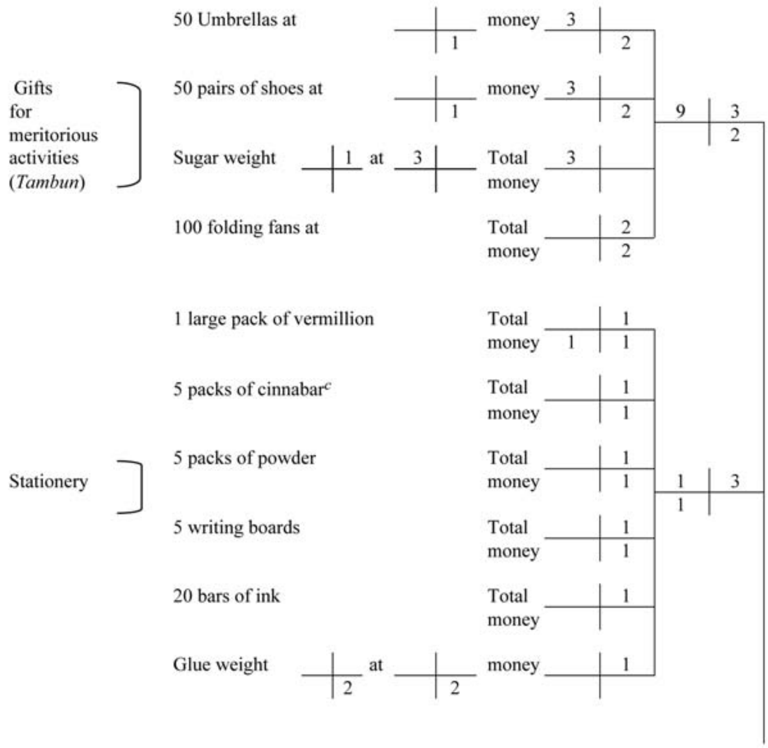


(*continued*)

Figure A5.
Sections of *khreaungyot* for dependent states: *Meaung* Luang Phrabang, 1864-1865

Section b:

In addition, as requested by the *upparad* and *chao* of *Meaung* Luang Phrabang, His Majesty also gave *tambun* gifts, stationery, and medicine to them as itemised below:



a. *Kem-kaab* is a type of cloth woven with the design running lengthwise (McFarland, 1954, p. 164).
b. A *koolie* was a package of 20 pieces of cloth (McFarland, 1954, p. 115).
c. Cinnabar is a bright red mineral (mercury sulphide) used as a pigment (Soanes & Stevenson, 2003, p. 313).

Figure A5.

Source: *Chodmaihed Rama IV* (C.S. 1226) (A.D. 1864-65), No. 316

ฯ 8*
On 13 *kham*, in the year of the pig, *Chaokhun Faayneau* (Governor of the north) ordered that if town governors wished to provide cardamoms instead of money, the rate was 5 per *hab*. If they wished to submit money instead of cardamoms, the rate was 5 per *hab* which was the same as those who were conscripted to pay in cardamoms. Nonetheless the rate is not the same if there are 3, 4 or 5 people per *hab* for whom the rate is 2 The quantity of cardamoms depends on the number of people carrying 1 *hab*.

3
On ฯ 6 *kham*, *Phra* Palad, *Meaung* Saraburi sent a letter to appoint *Khun* Sri-Sura and *Khun* In-Umnad to escort cardamom *suai* for the Lao Phung Khao cardamom *suai* division to the *Phraklang Sinkha* as follows:

Khun In-Umnad weight: 25 / 46

Khun Sri-Sura weight: 19

Total: 44 / 46

Phraklang Sinkha in receipt of this *suai* weighed and recorded the cardamoms as shown below:

Khun In-Umnad weight: 22 / 11 minus outstanding amount for year of the Cock *(1849-50)*

Khun Sri-Sura weight: 17 / 7 minus outstanding amount for year of the Cock *(1849-50)*

10
On ฯ 6 *kham*, *Phra Palad*, *Chaomeaung* of *Meaung* Nakhorn Radchaseema sent a letter to order *Luang Palad* to escort money instead of *suai* cardamom for *Meaung* Phudthaisong to the *Phraklang Sinkha* consisting:

Money: 25 Price per *hab*: 5 Equal to cardamoms: 100

Phraklang Sinkha received this money totaling: 23 / 19 3 / 2 This cardamom *suai* was to meet the outstanding

suai from the year of the Monkey *(1848-49)* 46

the year of the Cock *(1849-50)* 50

(subtotal) 50 / 46

the year of the Dog *(1850-51)* 45 / 51

(total) 95 / 97

* The early 19th-century Siamese date was formulated around the symbol 'ฯ'. The number of the 12 months was written to the right of 'ฯ'. The date of the month was written above 'ฯ' for the 15 waxing lunar days and below 'ฯ' for the 15 waning lunar days in the month cycle. Days of the week were represented by the numbers 1-7 to the left of 'ฯ'.

Source: *Chodmaihed Rama IV* (C.S. 1213) (A.D. 1851-52) No. 119

Figure A6.
Ledger entries in the cardamom account of the *Krom Phraklang Sinkha*, 1851-1852

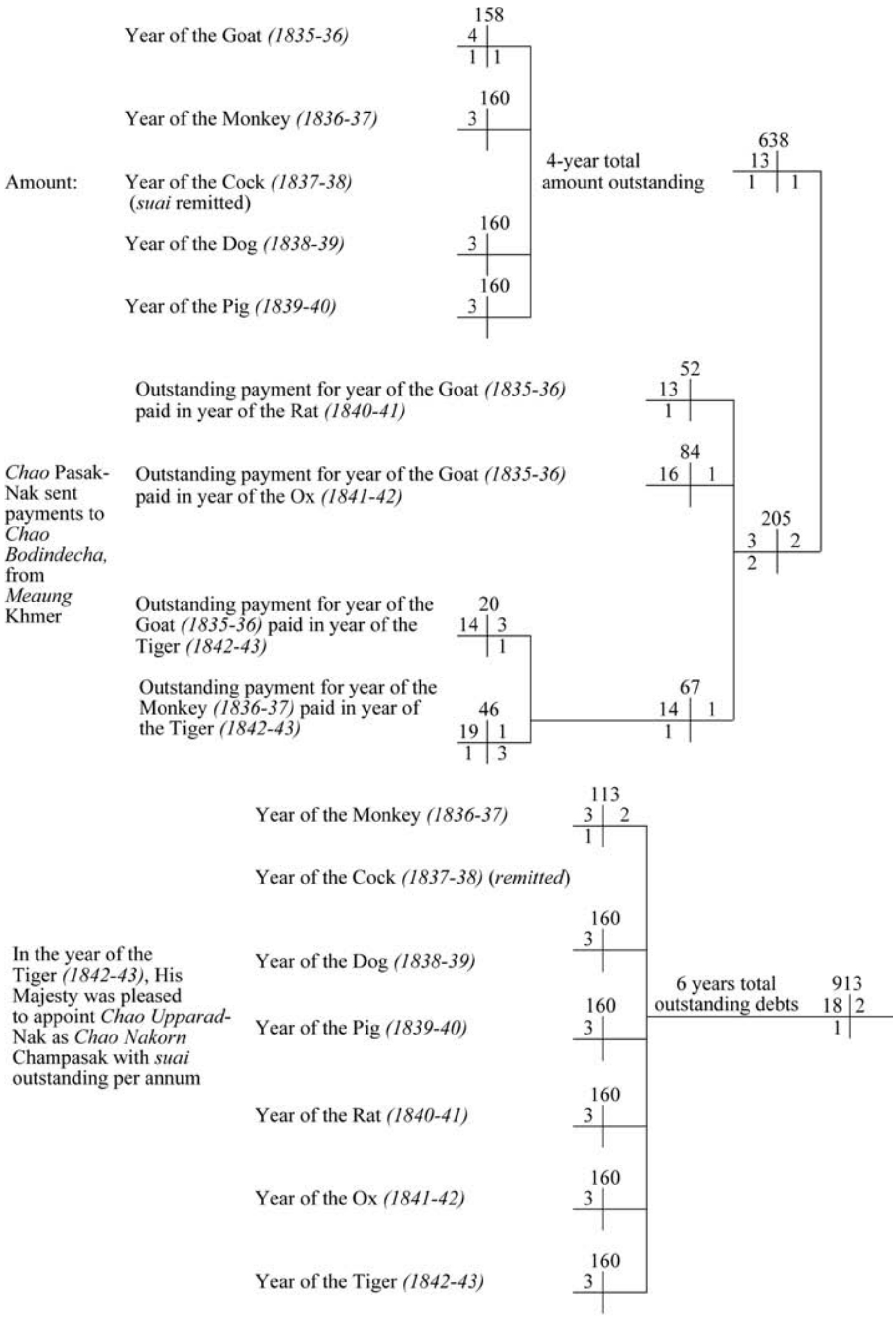


Figure A7.
Section of *suai* account from *Meaung* Champasak and Khamthongnoi, 1867-1868

Source: *Chodmaihed Rama IV* (C.S. 1229) (A.D. 1867-68), No. 318

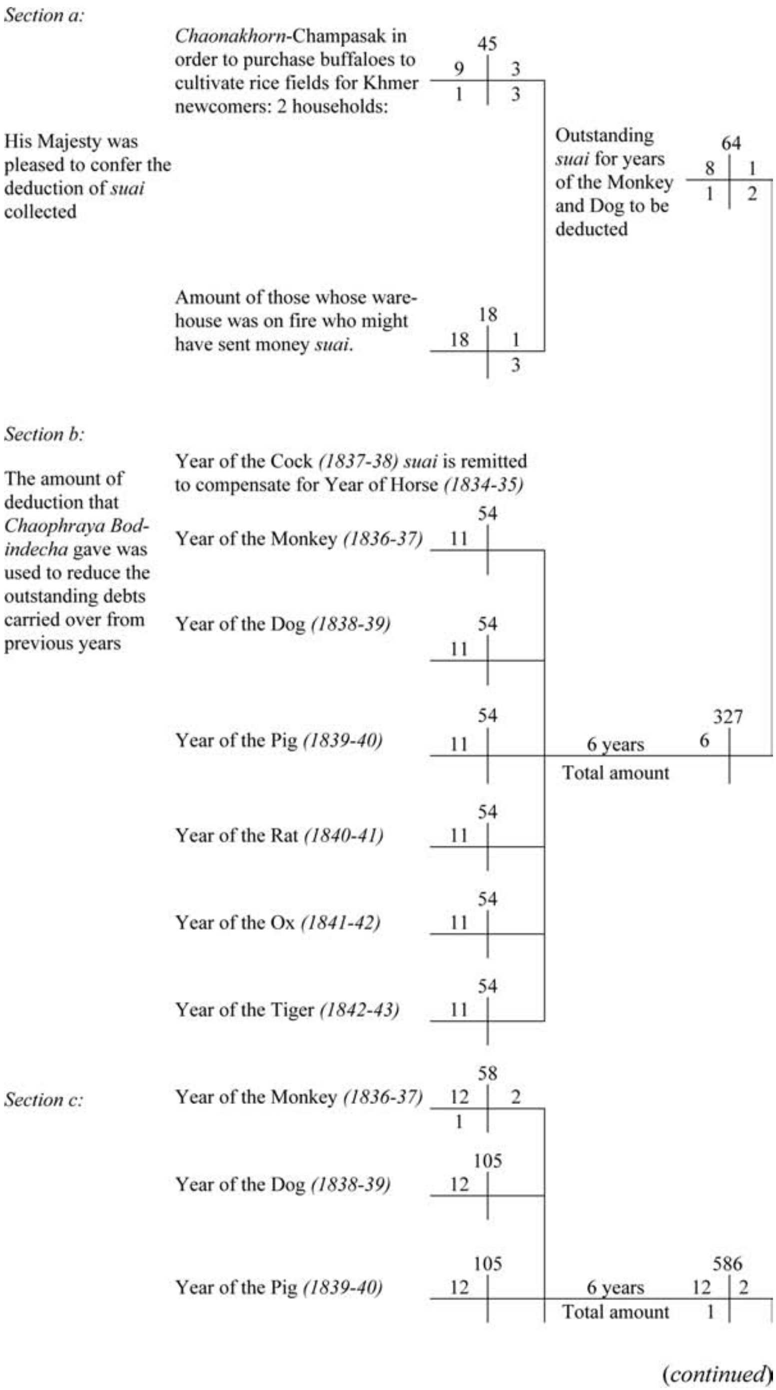
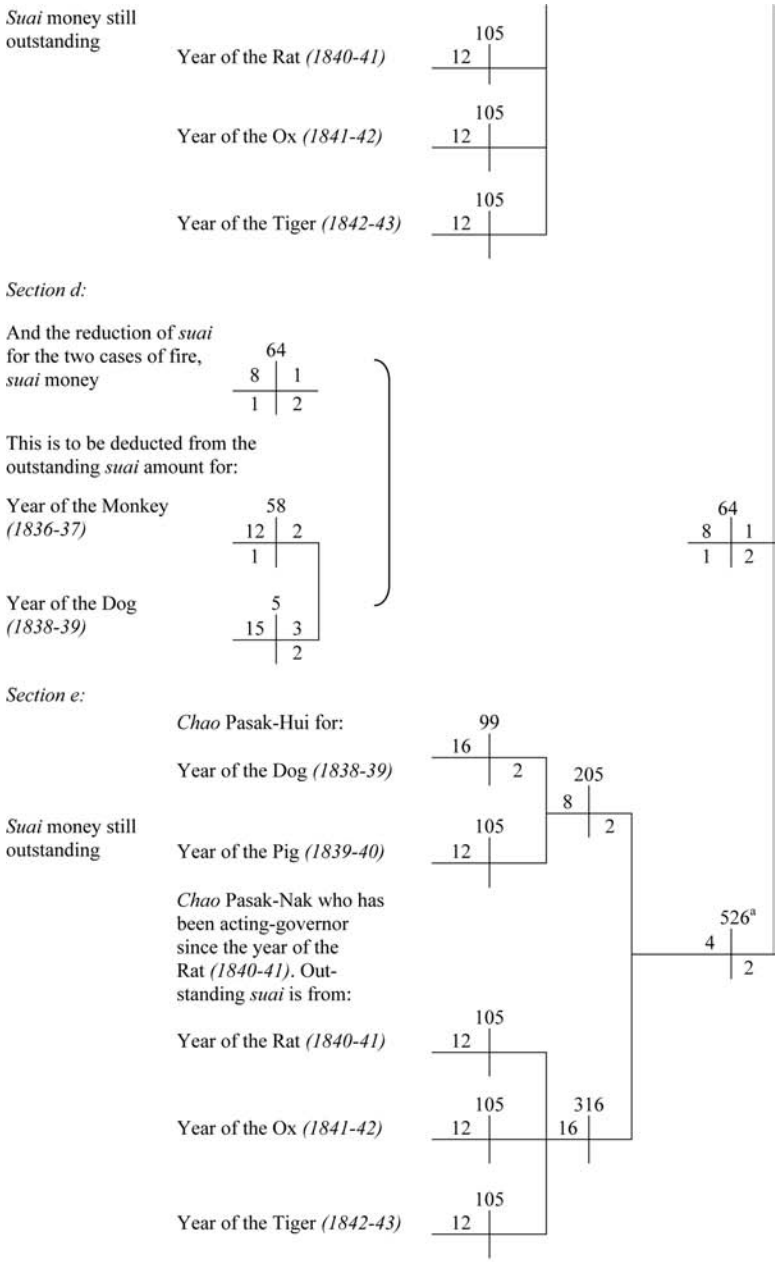


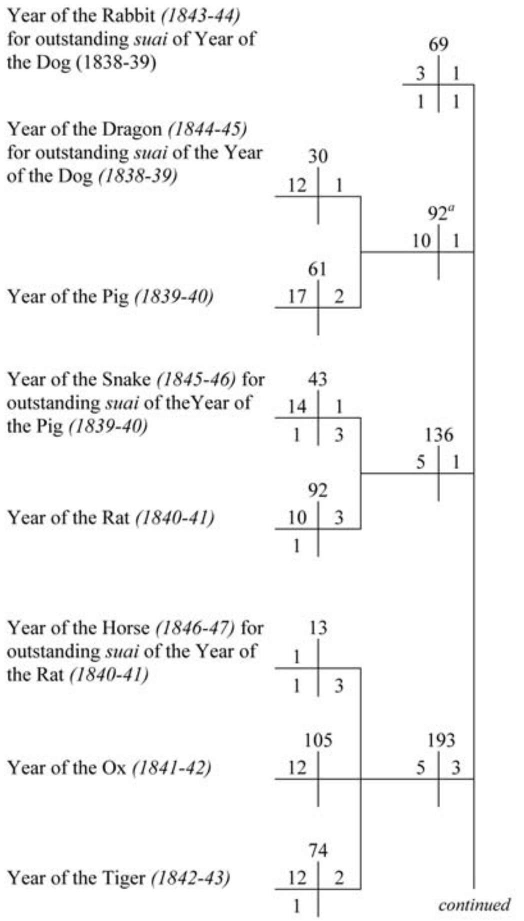
Figure A8.
Sections of *suai* account from *Meaung* Champasak and Khamthongnoi, 1867-1868



a. This figure appears to have been miscalculated and should be 522 4 2

Figure A8.

Source: *Chodmaihed Rama IV* (C.S. 1229) (A.D. 1867-68), No. 318



a. This figure appears to have been miscalculated and should be 92 (9 | 3)

Source: *Chodmaihed Rama IV* (C.S. 1229) (A.D. 1867-68), No. 318

Figure A9.
Payment section of *suai* account for *Meaung* Champasak and Khamthongnoi, 1867-1868

Appendix

Corresponding author
Philip Constable can be contacted at: PConstable@uclan.ac.uk