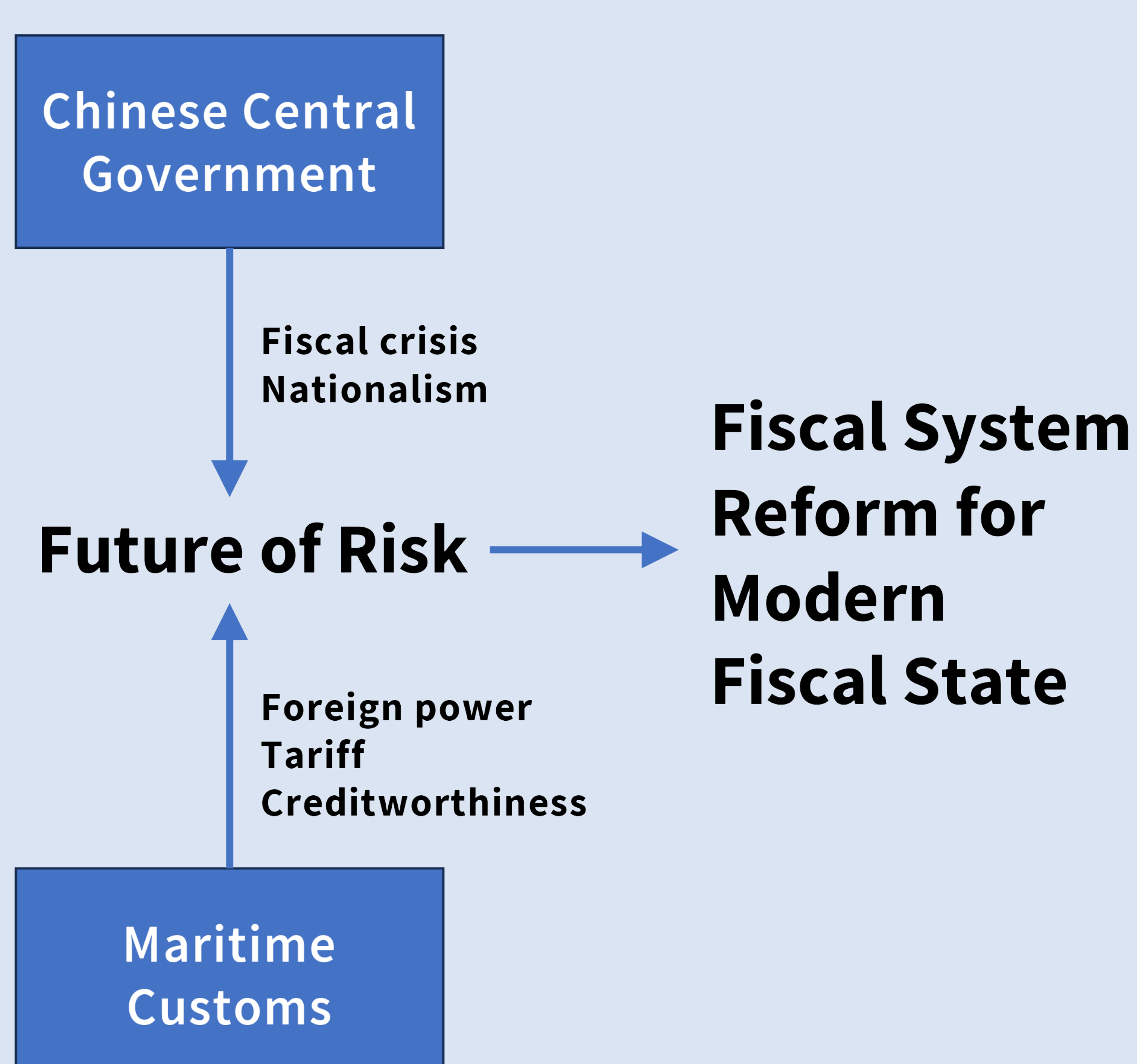


ACCOUNTING AND FUTURE ANTICIPATION CUSTOMS POLICIES AND PRACTICES IN TAIWAN, 1850–1990

Pao-wen Huang

Doctoral Researcher, RTG 2833 East Asian Futures

pao-wen.huang@ruhr-uni-bochum.de



RESEARCH QUESTION

Future of Risk

What were the impacts of global capitalism during 19th to 20th century and how did it create the future of risk?

- How did the interplay between capitalism, governance, and fiscal management influence the future of risk?
- How did the relationship between the Chinese central government and the Maritime Customs Service change over time?
- How did the Chinese government and the Maritime Customs Service respond to the future of risk by assessing trustworthiness?
- How did modern accounting systems support the establishment of credit?
- How did the Chinese government transform into a credit-based modern fiscal state?

Fiscal System Reform

How did an interplay between capitalism, governance and fiscal management under the perspective of future of risk?

METHODS

Historical Analysis

- Engaging with official archives, this research explores capitalism's influence on Chinese fiscal management, highlighting accounting and customs roles.

Institutional History

- Investigating the historical transformation of Chinese maritime customs, emphasizing the interplay between institutions and organizations like the central government and foreign customs officers.

Conceptual History

- Analyzing capitalism's influence on 19th-century China's fiscal strategies through Reinhart Koselleck's methodological approach,
- Examining shifts in conceptual frameworks and societal imaginaries.

Modes of Generating the Future

- Analyzing how the Chinese government and Customs' risk-focused futures influenced their fiscal modernization strategies and responses to foreign influence.

Sources

Government Documents

- Memorials (Qing)
- Legislative Yuan Gazette (立法院公報, ROC)
- Foreign Office Archives (U.K.)
- Unpublished Chinese maritime customs historical materials (1860–1949) in Harvard University libraries, U.S.A.
- Unpublished Chinese maritime customs historical materials (1860–1949) in the archives of General Administration of Customs of China
- Zhongguo Jiu Haiguan Shilao, 1859–1948 (中國舊海關史料 1859–1948)
- Maritime Customs Annual Returns and Reports of Taiwan, 1867–1895

Newspaper

- The North China Herald
- Ta Kung Pao (大公報)
- Taiwan Nichinichi Sinpou (台灣日日新報)

Database

- CrossAsia
- Taiwan Database for Empirical Legal Studies (Taiwan under Japanese rule)
- National Palace Museum Digital Library Qing Archives (國立故宮博物院清代檔案檢索系統)
- Taiwan History Digital Library (THDL)

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