

M.I.B. BAGANHA, *Portuguese Emigration to the United States, 1820-1930*, New York & London, Garland Publishing, 1993, pp. 472.

Maria Ioannis Baganha has written a very stimulating book on an aspect of transoceanic migration which has hitherto been neglected by historians: Portuguese emigration to the United States. The scarce attention paid to the subject is by no means accidental: from the point of view of numbers, Portuguese emigration (and the same can be said for Spanish emigration too, so perhaps we can speak of an Iberian phenomenon) was much less attracted by the North American labour market than by the opportunities available in the ex-Latin American colonies.

In her study, which is basically the result of a doctorate thesis undertaken at the University of Pennsylvania, Baganha does not set out to give a general answer to *was eigentlich geschehen* (in the well-known Rankean movement) but rather to use a *case study* as a means for testing several general theories which aim to provide a universal explanation about migratory movements. Baganha firstly considers the different approaches found within the push-pull model; in particular she examines neo-classical theories (which stress the importance of pull factors) and Marxist and dependentist theories (which stress the crucial role of push factors).

In order to test these theories Baganha relates Portuguese emigration to the United States to macroeconomic data - including national aggregates - which might explain the weight of different variables such as yearly variations in America's GDP and in Portuguese GDP and the importance of the increase in Europe's rural population in ratio to the total population. Her points are well argued, her mathematical method seems to be coherent (at least to the eyes of a neophyte) and her conclusions, which are fairly general and attach more importance to push factors, plausible.

However this appears to be the less convincing part of the book, an impression which is not just the result of natural diffidence towards simplistic models nor of unease with macroeconomic quantitative data that are questionable on account of the difficulty in using appropriate units of measurement (as in the case of migrations) and of the well-known gaps in late nineteenth and early twentieth-century statistics. Even without specific knowledge about the Portuguese case, it is not difficult to see an analogy with Spanish and Italian nineteenth-century statistics, the reliability of which has been questioned by leading experts.

Apart from the reliability of the figures, Baganha's attempt to explain a migratory movement which was heavily regionalised (emigration to the United States was mostly from the Azores and not from the Portuguese mainland, as the figures themselves demonstrate), using national figures, is also questionable. What is even more surprising is the fact that Baganha herself acknowledges this very problem on p. 129. Of course it is difficult and

perhaps impossible to use data on a regional scale, in which case it would have been better to abandon any attempt to test push-pull models.

In the second part of the first section Baganha analyses the causes of migration from the Azores to New England, California, Louisiana and Hawaii, this time using a narrative-qualitative method. She identifies different patterns of emigration in each migratory flow and this is a good starting point for building up a more detailed and complex picture in order to avoid stereotyping the various migrations under study.

In the third part Baganha focuses on the role of social networks in the migratory process, using interviews with emigrants. She stresses the importance of such ties in the home country, seeking to back up her conclusions by again using a mathematical-quantitative approach with a table of variables showing a close relationship between the choice of destination and the emigrant's place of residence in the home country.

Although Baganha sees social networks as mainly a question of residence, she also shows that differences in choices of destination were conditioned by the emigrant's age, marital status and occupation. This is in agreement with several very good studies on Italian emigration, such as those by Baily, Gandolfo and Gabaccia (although in all these studies the multipopular nature of the chain is given more emphasis), which suggest a way of linking social networks to labour demand.

If chapter I ends by ascribing a crucial role to social networks, Chapter II begins by arguing that the role of such networks becomes even more evident if they are examined in relation to government policies pursued both in the home country and in the host country. Following Zolberg, Baganha considers public policy in its widest sense, that is, not just confined to specific legislation on migration but government policy as a whole. Once again, there is something surprising and paradoxical in her arguments. As is well known the emphasis on social networks was proposed as an alternative and not a complement to the theory built around public policy (for example in the classic works by Macdonald). Indeed the role of public policy (even in its broadest sense) has no universal validity and in the case of the United States is more an exception than a rule. Yet even in the case of Portuguese emigration to the United States, as Baganha's own study reveals, the restrictive policies of the American government appear to have had scarce weight up until the 1921 Quota Act. What is more striking and of greater significance is the statement that Portuguese emigrants were able to elude the restrictions of the 1917 Literacy Act.

According to Baganha American public policy did not really affect the numbers of Portuguese emigrating to the States; on the other hand the role of the Portuguese government was important.

In this connection Baganha takes issue with Halperin Pereira who has pointed out the contradictions in the Portuguese government's policy which officially placed limits on emigration while in practice tolerated it. This would

suggest that the Portuguese rulers were dragged along by events. Baganha, on the other hand, seeks a rational explanation which links economic interests to the management of power and public policy. She tries to show that Portuguese migration policy was coherent and aimed at promoting temporary emigration and to keep families divided in order to achieve more goals simultaneously: that is, first and foremost to encourage the arrival of remittances (more numerous in the case of temporation migration) which would prevent the disruption of the social system; secondly to secure domestic labour reserves for the medium term. This was an objective which according to Baganha could be reached by legislation that encouraged the division of family groups by not hindering male emigration and by the literal creation of a social stereotype, the "brasileiro", which on the one hand served to promote the Portuguese myth of "self-help", with its largely negative connotations and on the other hand served to justify restrictive measures.

However, Baganha's interpretation is not convincing. Her approach involves the use of macrosocial models developed in the 1960s which are dated and have fortunately been superseded - above all the relation between linkages, economic structure, hegemonic social groups, public policy and ideologies which seek to justify them. Everything appears to be made to fit a preconceived and orderly picture of the past. Yet Baganha herself admits in the conclusion (p.313) that it is difficult to prove the validity of her arguments when she questions whether the Portuguese rulers were really aware of the goals they aimed to achieve in their policies. If such an admission does not bring her to modify her conclusions this is perhaps because implicitly she recognises history's capacity to rationalise regardless of the will of the social actors, or - as Marxists would say - of the men who make history but are not aware of the history they are making.

In Chapter III Baganha examines very carefully the conditions of Portuguese society in order to establish the causes of emigration. According to Baganha, the Portuguese economy was a classic example of a dual economy, typical of countries on the European periphery. This dualism, combined with the labour force's scarce mobility at home, was one of the causes of migration abroad. This part of the book has quite a few original features such as the systematic use of empirical evidence held in public archives and regionally-based analyses, even though these contradict some of the observations made at a national level in the first part of the book.

Nonetheless, even this section gives cause for reservations. Firstly, reference to Myrdal's dual economy which should perhaps be re-examined in the light of new ideas about economic development in the last twenty years. We cannot, of course, ignore the regional nature of economic development after the publication of Pollard's work in 1979. Again, in this section, too, the actors disappear and turn into Pavlovian characters ready to respond automatically to the gap between growth in production (and in the number of new jobs available on the labour market) and population growth.

In the final chapter Baganha analyses Portuguese migration to the United States focusing on demographic and occupational features. She is also careful to examine the uses and limitations of sources about both place of origin and destinations. By linking Portuguese passport lists to American shiplists Baganha touches on issues such as assimilation based on a study of the Americanisation of surnames.

Even more interesting is the fact that Baganha does not only consider the general characteristics of Portuguese emigrants settled in the United States but she singles out three groups of Portuguese emigrants on the basis of the 1910 census manuscripts and points out the notable differences between Portuguese communities both in relation to residence factors and to social mobility. It remains to be seen however whether differences in opportunity, such as those found between Massachusetts and California, depended more on the choice of destination or on the opportunities provided by the social network that the emigrant was introduced into. In other words, was there a labour market (even a regional one) which was independent of ways of access into such a market? Once again we come back to the crucial role of social networks which Baganha herself emphasises in order to explain the differences in the level of social (and occupational?) mobility among the emigrants.

In summary, this is a methodical and stimulating book which is backed up by ample documentary evidence and by careful analysis of such evidence. The fact that we do not always agree with the author's conclusions does not detract from its various merits.

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G.L. BASINI, *L'industrializzazione di una provincia contadina. Reggio Emilia 1861-1940*, Bari, Laterza, 1995, pp. 631.

In this well-documented work with its wealth of tables, graphs and appendixes of useful statistics, G.L. Basini examines the industrial development of Reggio Emilia, a province where the industrial sector and the more traditional agricultural sector have interacted at a structural level. Agriculture was characterised by share-cropping and small farms, and so Basini sees a close connection between this type of agriculture and the type of industrialisation that began to take place after the unification of Italy. A lot of likewise small-sized businesses sprang up, but their small size did not make them any less viable or less responsive to other sectors. Basini perceives a regional pattern of development for the area which can be extended to include the whole of the Po Valley. This is without doubt a

convincing interpretation, which leads to a comparison with other industrialisation processes, such as those in the Piedmont area (e.g. the Biella region and the area north of Vicenza) or around bigger towns. Perhaps a deeper analysis would have shown the "Emilian" pattern more clearly.

Certainly the basis for this growth, from 1861, had not appeared very solid. Cultivation techniques, the rate of illiteracy in the country round Reggio Emilia, urban demands and the population growth meant that the province lagged far behind European standards. And this state of essential backwardness lasted until the end of the century. Basini, in effect, denies that there was such a decisive accumulation of capital in the countryside that it could support the start of industrialisation in the first decades after Unification, as Rosario Romeo maintained. There was no industrial take-off until the agrarian crisis was over, at least until the last decade of the century and the Giolitti era. The start of industrialisation was characterised by delaying factors, such as the persistence of work at home, the small size of businesses and the low rate of investment.

It is not surprising that industries in the region developed most notably in the food sector and as a result of a partial modernisation of the countryside and were connected with the area's milk and cheese production. In fact, in 1894, out of a total of 7,799 industrial labourers, 2,121 worked in the food industry. However, alongside the cheese, wine and milling industries and the processing of pork, the building-materials industry developed, and over the years led to the development of other market sectors. The manufacture of wood-shavings, straw plaits and straw hats, paper, wood and leather revealed a still-strong link with the land. These industries had a limited capital and a large workforce (the number of workers per business was likewise small). But this fact meant that the industrial fabric was elastic and able to generate other businesses, for the most part self-financed and based on the artisan-worker and the small entrepreneur. The process was furthered by the improvement of basic culture: first and foremost, agronomical knowledge which spread with itinerant teachers and the institution of agrarian meetings, together with the creation of a banking and credit system that served the province's economy, which was one of the most dynamic in the region.

Basini does not place too much emphasis on the Reggio Emilia case, which he constantly and rightly compares with national and international trends which enable him to discern both the singularity and the limits of industrialisation in the Reggio Emilia area. These features appeared at later stages in the province's growth, especially during the Fascist period, and reveal an entrepreneurial class which was dependent on the state, in terms both of mentality and of economic behaviour, and on government contracts. First of all, it must be pointed out that the first-world-war period saw the establishment of new industrial enterprises connected with armaments and transport, developing, moreover, sectors that had come into being at the time of Giolitti (e.g. the manufacture of agricultural machinery). Later, during

the recession immediately after the war, government assistance and government orders were absolutely vital for Reggio Emilia's industries. On the other hand, insufficient agricultural production had brought an increase in the price of foodstuffs and social unrest. The origins of Fascism do not interest Basini, but parts of his book lead to useful considerations on the subject. Here it is important to emphasise that during the Fascist period there was a boom in the building of rolling stock (locomotives, boilers) which went hand in hand with another area of demand, not connected to the government, but equally important: land reclamation, port facilities and railway systems. New industrial elites grew up in these sectors and shaped the industrial structure of the province. However, concludes Basini, this did not change the basic structure of industry in Reggio Emilia, which was still centred on activities that were "technologically backward" and "characterised by pulverisation into small-sized productive units". These are considerations which in all probability may be extended to other industrial areas in Italy, especially those where relations between agriculture and industry have been very similar to the case of Reggio Emilia.

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F.C. DANDOLO, *La proprietà monastica in Puglia nella prima metà dell'Ottocento*, Napoli, Istituto per gli Studi Filosofici, 1994, pp. 328.

In the last decade, in the light of the general rediscovery and valorization of property records concerning the early Bourbon years, particularly the *Catasti Onciari*, the ecclesiastical properties and revenues in the provinces of Apulia in the eighteenth century have been the subject of much careful research, especially by M. Spedicato. However, much less research has been done on monastic property in the same area in the first half of the nineteenth century, a period which brought a lot of changes in this sector: during the decade of French rule, religious orders were suppressed, in a broader programme of reforms that included establishing state schools and hospitals, providing buildings for public offices and military structures and improving the Kingdom's budget by selling part of the confiscated property. Then, after the Restoration, the 1818 Concordat with the Roman Catholic Church was ratified and implemented in what was a complex process, and replaced the former Concordat which Charles III had drawn up in 1741.

F.C. Dandolo's book about the regular clergy's property in the Apulian provinces after the suppression of religious orders is the first important contribution to an overall reconstruction of the history of monastic property

in the Kingdom of Naples in the early nineteenth century. Although some studies, including recent ones, have focussed on property belonging to certain orders or to single monasteries, until now this subject has never been dealt with as a whole, a very serious shortcoming, considering the role that the regular clergy's estate played in the Kingdom's economy.

In the eighteenth century, the Enlightened Reformers of Southern Italy had insistently drawn the King's attention to this fact, pointing out how much damage was done to the Kingdom by unproductive and irrational management of ecclesiastical wealth. The Bourbon monarchy was not totally deaf to these rebukes and, in the second half of the eighteenth century, as the economic situation continued to worsen, the monarchy had brought in some measures to block any further growth in ecclesiastical property and, faced with emergency situations in certain limited areas of the Kingdom, decided to close property-owning religious houses.

However, the difficulty in making a reliable estimate of the value of ecclesiastical property, and especially its ground-rents, proved a barrier to formulating more incisive proposals. The real extent of this property was not known until after 1806, when the suppression of the convents and monasteries of the property-owning religious orders and the confiscation of their property entailed the drawing-up of inventories of the estates of the suppressed orders. This documentation, which is extraordinarily rich compared with that available for the preceding period, is the hitherto almost totally unpublished source of F.C. Dandolo's research, together with the balance sheets compiled after the Restoration for as yet unalienated monastic property, and the dense correspondence between the diocesan administrations and the mixed commissions set up as provided for by the 1818 Concordat.

The completeness of the documentation consulted has enabled Dandolo both to arrange his research on the specific situation of the Apulian dioceses in the broader framework of the history of confiscated ecclesiastical property, and so define and document quantitatively more general theories. A historiographically interesting result is the appraisal of the actual ability the state showed in managing the confiscated property. Although the French administration's decision to suppress the monasteries was not at all a sudden one, being preceded as it was by a century of debate on the necessity of confiscating the property of the religious orders, the state took a long time to get organised adequately, partly because there was little available funding, and so state management of ecclesiastical property was contradictory and muddled, especially at a local level.

Similarly, even when, after the Restoration, confiscated property began to be handed back, the state lacked an efficient body to check that its instructions were carried out by its local representatives. However, although state management of the suppressed monasteries' property and the ensuing process of reconstructing the endowments of the regular orders were a test that showed up the weakness of the bureaucratic structure the French

administrators had set up, the Bourbons' return to Naples did not mean a mere return to the past in this sector, with the restoration of suppressed monasteries. As in other spheres, the most significant changes the decade of French rule brought in the relations between state and church immediately became part of the restored monarchy's jurisdictional strategy. The new Concordat confirmed that only not-yet-alienated property among property from the suppressed monasteries should be handed back to the church, and that such property should go towards not only financing the religious houses that were re-established, but also improving the difficult economic situation of many bishoprics, seminaries and parishes in the Kingdom; both these conditions were indispensable in the attempt to further a total revival of regular religious bodies.

The Concordat made provision for the setting up of two mixed commissions, of both laymen and clergy: one was to determine the religious houses to be re-established and the entity of the endowment to be granted, whereas the other was to administer the entire regular estate until it was handed over definitively to re-established orders. Both commissions then had to supervise the diocesan administrators who were chosen by the bishop in agreement with the provincial *intendente* for local management of confiscated property. In their haste to start re-establishing and endowing regular orders, the Concordat authorities did not oblige the diocesan administrators to observe well-defined rules. They also waited many years before starting to check on what the diocesan administrators had done, when corruption and the concealment of revenue was already established as common practice.

Despite this, Dandolo points out how very carefully the Concordat and diocesan authorities controlled the drawing up of the inventories on income from investments and property inherited from the last state management, as a basis for their temporary administration, and for the subsequent endowment of the re-established orders. The statements of assets and liabilities thus drawn up detail the amount and the type of property owned by each individual diocesan administration, so that an analysis could be made of the source of the assets, their annual revenue, the property's level of taxation and the allocations granted by the King on the recommendation of the Concordat's executive commission.

From these documents, Dandolo shows how much more impoverished and abandoned the property of the Apulian dioceses was than in 1806, and in comparison to the other dioceses of the Kingdom of Naples. He goes on to explain that this was because of the singular intermingling of interests which had arisen between the religious houses in Naples and the property in the bishops' sees in Apulia. The first monasteries to be re-established by the Concordat commissions were in fact the Neapolitan ones, and as a result of the decree that in October 1814 had definitively allotted to the *Casa di Amministrazione* all revenue from the estates of the ecclesiastical bodies suppressed in Naples, the endowment for the religious houses re-

established in Naples was made up mainly of property situated in the Apulian dioceses.

This decision, of course, created resentment and provoked protests among the bishops of the Apulian dioceses; assets in those provinces came almost totally from the original endowments of monasteries and convents in that area, and as these assets were channelled off to Neapolitan religious houses this disappointed the local people's expectations of a more direct involvement in utilising the assets productively, even though in some cases they were compensated by the opening of granges where the property was situated. Despite the various pressing appeals to the King and the Concordat commissions from that part of the Kingdom, the real beneficiaries of the endowments situated in the Apulian dioceses were the monasteries and convents which had been re-opened in Naples, and only a small part went to Apulian religious houses, and an even smaller part to the Apulian bishoprics, seminaries and parishes.

In conclusion, the religious houses re-opened in Apulia were very few indeed, and even those few monasteries and convents met with considerable economic problems, so much so that their very survival was difficult, on account of the meagreness of the endowments and the difficult administration of the property granted to them. (Even Neapolitan monasteries' management of property in Apulia, especially if through local agents on whom it was difficult to check up, seems anything but easy, as Dandolo shows with the example of the abbess of a monastery in Naples and her lawyer in Apulia). However, after a particularly hard beginning, the property of the Apulian regular orders gradually began to grow again, partly by virtue of the strong link with the local people which had always existed but which the years of the suppressions had reinforced considerably.

F.C. Dandolo's research concludes with the results of the collection of information on regular ecclesiastical bodies in Southern Italy ordered by the *decreto luogotenenziale* of 17th February 1861, which decreed the suppression of all the religious orders in the Neapolitan provinces, the dissolution of church livings and the transfer of the administration of their assets to the State. Processing the data contained in the surveys carried out by the governors of the three Apulian provinces and in the balance sheets compiled in the same circumstances by the superiors of the religious houses provides a term of comparison with regard to the re-establishment of land-owning religious houses after the 1818 Concordat and enables an analysis of their capacity for economic growth during this interval of time.

These data, which are essential to Dandolo's chronological analysis, show a richer and more complex picture compared to that of the land-owning religious houses immediately after their re-establishment. Over a period of forty years, the number of religious orders in Apulia increased considerably, and the revenue from assets more than doubled. In many cases, the improvement in profits was due to the fact that the ecclesiastics

administered directly the property that was restored to them, once they had got over the delicate initial phase of the transfer of their assets and the teething problems connected with their management. However, there were also some orders that had not received an endowment of any kind from the Concordat's executive commission, but that opened new houses in the Apulian provinces. They were able to do so not only because of financial support from local congregations and the transfer of assets from one house to another of the same order, but also because they proved capable of economic initiative carried out totally independently of government funding.

The question of assets located in Apulia which the Concordat executive commission allotted to the religious houses that had been re-established in Naples is more complicated. When the Superiors of the Neapolitan convents and monasteries realised how difficult it was to administer property that was a long way from Naples and that it was impossible to obtain an endowment of other property in more accessible areas, they tried to alienate or exchange property in the more distant provinces, or at least to proceed to tax it to simplify administration. But, in line with the jurisdictional strategy which government bodies adopted after the Restoration and which, once the re-establishment and endowment phase was over, aimed to limit the independence of the land-owning orders and their capacity for economic growth, an order from the King stopped these practices immediately on the grounds that the lay authorities had to exercise control over all contracts of sale, permutation or taxation concerning church property.

Despite energetic protests from the regular clergy, the sovereign's order was not repealed, but an agreement was made to transfer control over all transactions concerning ecclesiastical bodies to the Concordat's executive commission, which numbered a representative of the church among its members. After the commission ceased its activities, control over these procedures and final approval became the responsibility of the diocesan Ordinary and the government authority, represented by the King's attorney at the law-court of the province in which the property was located, and by the Minister for Ecclesiastical Affairs. However, in both cases, the lengthy and complex procedures prescribed to obtain the approval of a property transaction discouraged the Superiors of the Neapolitan convents and monasteries from embarking on such projects, and the state indirectly achieved the result of limiting the economic initiative of the regular orders.

On the whole, state organisation, especially in the initial phase, showed a lack of preparation to carry out changes that were so important to the Kingdom's economic structure. The suppression of the property-owning regular orders and their later partial re-establishment, as provided for in the 1818 Concordat, marked a definite break with the past. F.C. Dandolo's analysis of the history of manastic property in Apulia during the first half of

the nineteenth century reconstructs this process with scrupulous care, despite its complexity. His research has the merit of documenting every single stage, and he avoids an over-simplified, misleading interpretation of the events examined.

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H. NADER, *Liberty in Absolutist Spain. The Hapsburg Sale of Towns, 1516-1700*, John Hopkins University Press, Baltimore and London, 1990.

The tradition of the commune as an important element in the way a society was built and the form that society took has aroused special interest in Anglo-Saxon culture (see, for example, Putnam's much debated and debatable book on Italy). In her book published in 1990, Helen Nader takes an original look at the history of Castile under the Hapsburgs in the sixteenth and seventeenth centuries, and interprets it in the light of the history of towns. The book is based on a fundamental concept: the existence of a model of non-centralised absolutism and a great freedom in self-government in the towns of Castile. It was during these centuries that the Castilian institutions were administered in much smaller units. Thanks to the monarchy, the number of towns increased and their boundaries remained largely unchanged until very recently. It was, for the most part, a peaceful process. And, in Nader's opinion, the only real conflict was not in the relations between towns and the nobility, nor between the nobility and the monarchy - as a long and consolidated historiographical tradition maintains - but in the battle between cities and especially between the dominant city and those subject to it.

We shall now analyse the individual aspects the author considers. First of all, the process of territorial and administrative fragmentation. During the Middle Ages, the kings of Castile had organised the territories they conquered into communes. Royal jurisdiction had granted conquering kings lands which included farms, woods, water-basins and meadows. During the fourteenth and fifteenth centuries, when villages grew bigger, the kings began to tax their lands, and raised every village to the status of a town, handing it over to a loyal subject who belonged either to the army or to the church. However, although until then communes had been formed by free concessions, the Hapsburg kings changed this operation into a financial transaction, and began a process of commercialisation of state lands.

The innovation of selling town and village charters could be put into practice because it satisfied the needs of both governors and governed. Every village aspired to be free from the jurisdiction of the city that governed it and

to become a town in its own right with authority over its own territory, even if this meant paying a high price. The kings, for their part, needed money to fund their wars: Charles V, Philip II and Philip IV granted cities to those subjects they deemed deserved them. Moreover, these sales did not reduce the royal jurisdiction's revenue, because the lands sold were not part of the royal domain. They were ecclesiastical or civic jurisdictions incorporated in royal domains. Charles V began with the cities of the military orders of Santiago, Calatrava and San Juan: he transferred cities from the military orders to the royal domain and then sold them to royal officers and nobles. Philip II confiscated a large part of the Archdiocese of Toledo, raised its villages to towns, incorporated the new towns into the royal domain and then sold them to the highest bidder, making them into seigniories. When there were no individual buyers, Philip II and Philip IV took the *lugares* from the *villas*, and they acquired the charter and became royal cities. If a town did not want to remain under the jurisdiction of a noble, it could choose to go back to royal jurisdiction by offering a competitive sum of money equal to the price the new feudal lord would have paid to the royal treasury.

This practice was widespread throughout the kingdom. The monarchy sold villages in every part of Castile: in Asturia, the Basque territories in the North Atlantic, and Seville, Granada and Murcia in the South Mediterranean. The new towns tended to be small, and consisted of between thirty-seven and nine hundred families. They constituted the administrative unit, fundamental in the government of Castile. The long-term effect of such sales was the fragmentation of large communes. In 1500, at the beginning of the Hapsburg period, most - about 60% - communes in New Castile were *lugares*, but in 1700 75% of them were *villas*. Therefore, according to Nader, in Spain kings used their power to decentralise administration. She believes that this model with a centre-periphery axis was reinforced by a unitary concept of the Kingdom, where the interests of the city identified itself with those of the monarchy, and what was good for the cities was good for the monarchy too. The monarchic governments began to measure their greatness not only by the extent of their territory, but also by the number of units and administrative subjects they ruled over. An institutional and administrative model, decentralisation satisfied not only financial needs, but also the aims of political consensus, strengthening the citizens' loyalty to and affection for the monarchy.

We shall now consider another important aspect which the author treats at length: the problem of conflict. The process of forming new towns by the Crown's granting charters to individual purchasers or to the villages themselves on payment of a sum of money in order to raise funds, both strengthened the centre-periphery axis and heightened the conflict between *lugares* and *villas*, which saw their surrounding land notably reduced. Therefore, according to Nader, the tension during the process of administrative fragmentation under the Hapsburg monarchy did not lie in the relations between monarchy and nobility, and not even in those between

feudal lords and vassals, but rather in the relations between cities and their villages. Generally town councils administered their own territory, benefitting their own citizens to the detriment of the inhabitants of the villages who suffered from the town's legal authority and its economic control. By changing the formation process of towns into a financial transaction, the Hapsburgs granted the villages the power to free themselves from these obligations. Those villages that wanted to become royal towns could now pay a sum of money to the royal treasury. From the point of view of the ruling city, a village which sought to obtain autonomy became an enemy that threatened its very existence.

Democratic self-government was everyday practice in the towns of Castile. Citizens took the most important decision in assemblies and elected judges and members of the councils that administered justice, decided on taxation levels and controlled the local economy. *Lugares* and *villas* owned and managed the land. Councils granted land to farms, controlled crop rotation, decided who had to plough new lands and used the profits from town estates to pay royal and feudal taxes collectively on the citizens' behalf. Agricultural life was the life of the town, and the success of the agrarian economy depended on the civic administration's managing of town lands. The urban nature of the country would account for political administration in Castile, too. Villages and towns made up the monarchy's fundamental administrative unit. There were no regional governments, no provinces, no intendancies, no governorates. Every town council reported directly to the royal court, speaking in the interests of its citizens and of the villages subject to it. There was not a country-court split, but a unitary structure provided a direct link between the royal court and the country towns.

If we compare the Castilian situation with that of Southern Italy in the same period and under the same government, we can note a similar increase in the number of both state and feudal communes. According to the data provided by Bianchini, there were 1563 communes during the reign of Charles V, 1619 in 1579 and 1973 in 1586. Italian historiography on the subject (Luigi De Rosa, Giuseppe Galasso, Rosario Villari) has drawn attention to other aspects, especially to the commercialisation of the feud which was linked with the sale of state lands, and to the birth of a new aristocracy that came into ownership of feudal property by purchasing it. However, this process was accompanied by often quite violent conflict between communities and feudal lords. Lands and towns were sold against the will of the inhabitants who feared that they would have to submit to a feudal obligation that was more binding and more onerous than the one before. Moreover, despite the Hapsburg's policies that gave preference to the communes that wanted to escape from feudal rule by the *proclamazione al regio demanio* or the *proclamazione alla libert *, the feudal lords in fact almost always came off better by means of various juridical expedients. During the sixteenth century a sort of alliance between the monarchy and the communes had been formed in which the monarchy

supported the communes in an attempt to undermine the feudal class, but in the seventeenth century this attitude was reversed. In the second decade of the seventeenth century, the monarchy decided to resell those lands and towns that had proclaimed themselves state property; by 1638 the Viceroy, the Count of Monterey, had sold all the towns belonging to the state and the hamlets of the city of Naples. The axis between the monarchy and the communes was thus being broken. We have almost reached the mid-point of the century with its violent and bloody revolts.

But, turning back to Spain, we must acknowledge that Nader's book is therefore very original. It is based on a very innovative concept and there is no doubt that it fills a gap in historiography, both by illustrating hitherto unpublished aspects of the institutional and economic life of modern Spain and by shifting the problem of conflict to the relations between *lugares* and *villas*. However, the radicality of Nader's analysis is somewhat perplexing. For example, what was the role of the big and the small feudal lords in these relations? What about the conflict between communes and feudal lords and between feudal lords and the monarchy, which has been often discussed by leading historians (Braudel, Maravall, Vives)? Nader is preoccupied with a desire to correct a nineteenth-century, liberal historiographical defect which considered communes as a residue from the past: she appears to give too linear a view of the process examined, especially when she glosses over too glibly the other aspects of the conflict. Although literature has to a great extent transformed them into ideologies - especially the relations between feudal lords and communes - these other aspects cannot be denied.

GABRIELLA CORONA

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M. NORTH, *Das Geld und seine Geschichte vom Mittelalter bis zum Gegenwart*, München, Beck, 1994, pp. 272.

We are already familiar with North's monumental works on the history of coinage in the Modern Age, where economics, demography and numismatics are interwoven, and which were aimed at a specialist public (see my review in the Spring 1991 edition of this journal). And so this book on "money and its History" is a pleasant surprise: it is a clear and concise (and relaxing) summary of the history of coinage and of banking, aimed at a wider public, but that does not make it by any means a spurious exercise in popularising science. The book appears to be targeted for students of economic history and scholars in other historical disciplines; the vast and up-to-date literature which North uses is presented to the reader in a reference appendix. But it is

often syntheses which address issues of broader significance more than specialised studies, with their minute attention to detail.

The first question is the periodisation and the fact that periodisation depends on the school one adheres to. North starts his history of money at the turn of the twelfth century; with the so-called "commercial revolution" and the revitalisation of production, the economy became a monetary economy, in which money played an important role. In other words, we move from a history of coinage to a history of money, which already at that time fulfilled the classic functions as a measure of value, a means of exchange and a reserve of wealth.

This is a bold statement and one which scales down the importance of the changes brought about by industrialisation. It has often been stressed that industrialisation coincided with the emergence of a social and economic system founded on money and the acquisition of money (see, for example, early twentieth-century sociology and economic history, with Simmel, Sombart and Weber). For North, there was a "monetarisation" of the economy and of society already in the twelfth-thirteenth centuries. This does not mean that the conceptual tools of the old school of economics - which made a mechanical distinction between a phase of "natural economy" (according to North, difficult to identify historically and of no use as a model) and a phase of monetary economy - are still of use. In other words, the presence of coinage does not itself imply a monetarisation of the economy.

I think that North's choice of timespan depends on the emphasis placed not so much on the problems of coinage as on the development of banking. The history of money here is the history of every kind of money, up to the modern predominance of paper money and the recent development of electronic money, and the history of banking. On the one hand, the history of money therefore is interwoven with the history of coinage and precious metals, although it does not identify with it, in a long process of dematerialisation of money, that is, of the transition from commodity money to representative and substitute money, which has itself something magic and mysterious about it. On the other hand, the birth of a monetary economy went hand in hand with the "commercial revolution" and the emergence of an international banking system, unifying a Europe which had split apart during the iron centuries of the early Middle Ages. This book is of a European dimension both in its analysis and in the area it covers.

Until recently, the availability of precious metals was an important variable in the economic process: the discovery of new sources of metals was one of the component parts of the "commercial revolution". These boosted the dynamism of an economy in expansion because of the increase in agricultural and manufacturing production. The heroes of this revolution were the merchants, who drew up new forms of payment, of credit and of economic association. At this time the foundations of a commercial and banking system were laid, a system characterised firstly by firms spread over the country through a network of subsidiaries, and secondly, by the large-

scale use of the bill of exchange which had the advantage of getting round the church's ban on interest by encapsulating it in the exchange between different currencies. This was a system that flourished for several centuries and was governed by the Italian merchant-bankers, who were supreme in Europe.

The system was put under strain by the fourteenth-century crisis and by the long period when precious metals were scarce, which led to hoarding. The frequent depreciation of currency on the part of the *signori* proved to be anything but impartial towards the social classes: those who received incomes were the most badly hit, and they called for fiscal measures, especially to meet war emergencies. A bullion policy gained ground, which aimed to stem the flow of precious metal from the individual states.

There was a general recovery from the end of the fourteenth century. Fairs resumed, and trade fairs become specialised exchange fairs. The merchant-bankers devoted an important part of their business to loans to governments, a profitable but high-risk venture, and thereby took on a primary role in the long formation process of the modern state. Money-changers' shops sprang up in the cities, first in northern Italy and then throughout Europe. Their development into banks was however an especially northern European phenomenon, which became important in the fifteenth century.

Alongside long-range credit, which covered broader commercial circuits and loans to governments, there was also credit at a regional and local level. Property contracts became widespread in the country; in the towns the authorities tried to combat consumer credit and its usurious interests by founding the first pawnshops.

On a closer historiographical examination, perhaps the importance of the new developments, and especially the importance of gold and silver from the Americas, has been exaggerated. Generations of historians have studied the effect of this legendary influx of precious metals; the most recent studies, and North himself, are inclined to scale down the importance of an increase in the quantity of metal in circulation and to consider the process as a kind of inflation - which was moderate compared to our standards. This became known by the name of "price revolution", and was linked to real causes related to demand.

Similarly, the label "the century of the Fuggers" seems out of proportion: the Fuggers represented a huge economic system, which differed from the family-run merchant-banking enterprise of previous centuries mainly because of its size. Compared to the Fuggers - and to the ways in which they were involved in the finances of Charles V's empire - the system of *asientos* (contracts) which the Genoan bankers, specialists in financial mediation, set up, and the banking innovations in Antwerp, where bearer bills with legal surety came into circulation, seem more modern and less risky. Meanwhile, in the Kingdom of Naples, authorized public banks began to issue certificates of

credit, *fedi di credito*, which eventually took the place of metal coinage by means of endorsement.

It was again Holland and England that were the vanguard countries in the field of banking in the seventeenth century. In Amsterdam the network of money-changers and cashiers was replaced by a public bank, the *Wisselbank*, which gave exchange-rates stability and created a compensation system for international trade. The circulation of receipts and promissory notes to the bearer was linked to deposit-banking. Major progress towards paper money took place in England, too, with "goldsmith notes". The English "financial revolution" also involved the introduction of a long-term public debt and, connected with this, the foundation of the Bank of England, which began in 1694 as a private consortium to manage the debt.

Progress towards the spread of forms of money close to paper-money and instruments such as endorsement and bill discounting continued in the eighteenth century. There was much debate about the problems of money and the measures which countries should adopt in this sector. John Law remained alone in his pioneering view that paper money was a means of stimulating the real economy especially after the failure of his system in France at the beginning of the century, and the failure of similar initiatives, such as that of the South Sea Company in Great Britain, where the Bank of England secured a quasi-monopoly in issuing. The industrial revolution - which moreover was largely based on self-financing enterprises - was supported by the system of country banks, which drained savings from the provinces and made them available on the London markets through bill brokers.

Despite a rather chequered career, paper money began to spread throughout Europe. During the French Revolution, *assignats*, hit by unprecedented devaluation, proved a negative stage in this experiment. During the nineteenth century, banknotes became accepted once and for all, and led to a notable expansion of credit and the development of the banking system. Share-based banks were founded, family-based banks went into decline, the model of the universal or mixed bank, with its many functions (deposit, discount and loan) became established, and small credit became widespread with savings banks, mortgage banks and mutual savings banks. The role played by the banking system in industrialisation varied from one country to another; there is no doubt that, according to Gerschenkron's paradigm, the banks played a greater part in those countries where industry took off later, in the second half of the nineteenth century and the twentieth century.

The period of currency stability connected with the consolidation of the gold-standard favoured growth and trade until the first world war and the radical change brought about by the 1929 crisis and the great depression - a traumatic event that exposed for the first time the fragility of the new system of banks and was itself an effect of the fragility. Since the second world war there has been a long search for stability, which has been jeopardised by the oil

crisis and the fate of the dollar, to which other currencies were linked. Work still continues with attempts to find solutions that hinge on ever-increasing European integration. North's book reveals a long quest for equilibrium and prosperity over the centuries from the era of the *ecu*, the scudo of the trade fairs in modern Europe to the ECU (European Currency Unit) of today.

COSTANZA D'ELIA

CNR Research Institute for the Southern Italian Economy, Naples

M. NORTH (ed.), *Von Aktie bis Zoll. Ein historisches Lexicon des Geldes*, München, Beck, 1995, pp. 467, with figures and tables in the text.

The "Historical Encyclopaedia of Money", an instrument for scholars and students of economic history, is a useful complement to the clear and concise but not over-simplified book reviewed above. Both works have in common their European dimension, the period studied (from the Middle Ages to the twentieth century) and the fact that they are easy to consult. Last but not least, they both deal with a social and economic history of money that goes beyond mere monetary facts and a numismatic approach, but that requires appropriate instruments to make the more technical aspects accessible and comprehensible. There is no doubt that on very specific subjects this encyclopaedia could be complemented by a good dictionary of banking and finance. However, on the whole, it is a merit that information is not fragmented and hyper-specialised but assembled in a limited number of generally substantial entries, which in some cases constitute original summaries. About thirty scholars of various nationalities have contributed to the work. Essential reference works, from all over the world, are provided for every entry. There are many period illustrations.

The multi-discipline approach to the problem of money and its changing role over the years means that alongside information on the principal national and international currencies we find the history of banking and credit, the history of finance and the history of mining. The entries on the history of economic doctrines (according to individual authors such as Hume, Locke, Mun and Fisher or subjects such as the "theory of money"; the "theory of credit" is missing) are very useful. The history of historiography is not forgotten (the "history of money"; the "history of banking"). The entries on mining economy and precious metals (such as "influxes of precious metals", edited by North) and the summary articles, such as the "funding of wars", are original. It is to be hoped that similar works might be made available to a wider public and not just to German-speakers.

COSTANZA D'ELIA

CNR Research Institute for the Southern Italian Economy, Naples

R.H. PARKER - B.S. YAMEY (eds), *Accounting History. Some British Contributions*, Oxford, Clarendon Press, 1994, pp. 661.

About five-hundred years ago the *Summa di aritmetica, geometria, proporzioni e proporzionalità* by Fra' Luca Pacioli was published, a work which includes the famous *Trattato dei Compiti e delle Scritture*, and which, for the first time, delineated the scientific knowledge of the field of arithmetic and its practical applications. In addition, the principles that govern the recording of economic events by means of the double-entry bookkeeping system were analyzed. Much has been written on this treatise, and in recent years there has been increasing interest in the history and development of accounting practices. Accounting has had a central role in the development of the firm, not only because it is an irreplaceable source of knowledge about the mechanisms of organization and management, but also because it broadens our perspective of the economic events of the past.

At a time in which we travel along electronic highways, discussing Pacioli's theory seems almost anachronistic; however, even though modern firms have computerized their accounting systems, no one can dispute that these systems are based on the old but always valid double-entry bookkeeping system. For this reason, on the occasion of the five-hundredth anniversary of Pacioli's work, interest in the treatise has sparked many initiatives in congresses, books and articles. In 1994, many contributions were presented by scholars of accounting history from all over the world at the Congress held in Venice ¹; a reprint of the *Summa* in facsimile copy with the Italian version edited by Carlo Antinori ², and a special edition of the *Summa* review along with the papers of the First Congresso Nazionale of Accounting History, held in 1992 in Siena, were published. As regards the United States, the American Academy of Accounting Historians has dedicated a special section to Luca Pacioli and to his era in "The Accounting Historical Journal" (no. 21, June, 1994) with the contributions of famous scholars as Esteban Hernandez-Esteve, Geoffrey T. Mills, Rafael Donoso Anes, Cigdem Solas and Ismail Otar and Michael Scorgie. In England, R.H. Parker and B.S. Yamey pay a tribute to Pacioli with the present volume that collects some of the most significant studies in English in the last thirty years ³.

The twenty-three essays have been chosen by the editors to demonstrate the multiplicity and variety of the historical studies on accounting in the last

¹ The acts are in AA.VV., *Fra' Luca Pacioli* (Corsico-Milano, IPSOA, 1995).

² C. Antinori, *Luca Pacioli e la Summa de Arithmetica* (Roma, Edizione Istituto Poligrafico e Zecca dello Stato, 1994).

³ Basil Yamey has also written the preface to the volume L. Pacioli, *Trattato partita doppia: Venezia 1494*, edited by Annalisa Conterio (Venezia, Albrizzi, 1994), also published in English by the same publisher with the title *Exposition of double entry bookkeeping: Venice 1494*.

decades, both from a chronological and a thematic point of view. The book is divided into two broad sections; one diachronic and the other based on specific aspects and problems of accounting history.

In the first section, Yamey and Parker trace the origin of accounting in the ancient world - as stated by Federigo Melis - when man had already tried to put order into his affairs and to organize them in the best way possible, and at the same time to understand and remember the results of his activities, and to control and establish a starting point for action ⁴. This is confirmed by D. Rathbone in his essay, presenting the results of his research on the documents concerning the estate of Aurelio Appiano in the ancient Roman Egypt, conserved under the name of Archivio Heroninos. In R.C. Macve's essay, on the other hand, there is a detailed discussion of the contributions of other scholars published after G. de Sainte Croix's work on Greek-Roman accounting ⁵, in particular the use of accounting in taxation and management (planning and control of the firm's activities), and of the hypothesis about whether the double-entry bookkeeping system already existed at the time. However, nothing new has derived from the latter analysis. The Greeks and the Romans did not use this method. Macve, citing the Sombartian thesis on the important role of the double-entry accounting system in the development of capitalism and the capitalistic spirit ⁶, states that, even though the Greek-Roman civilization did not know the double-entry bookkeeping system, it was however able to calculate the profitability of economic activities and make decisions regarding future choices. The simplicity of ancient accounts reflected the simplicity of current economic theory and practice. Sombart's thesis has been particularly criticized by Yamey, who has stressed, in sharp contrast, the limited importance of the double-entry system for the entrepreneur and therefore for the development of the capitalistic spirit, which, according to Yamey, developed independently of the double-entry accounting method ⁷.

The second chronological unit is represented by the period that goes from the Graeco-Roman era to the period immediately before the introduction of the double-entry bookkeeping system. The essays by P.D.A Harvey, D. Postles, C. Noke and W.T. Baxter are detailed studies on the system of feudal accounts. Regarding this point, it is interesting to observe how nothing was left to chance. If the owner entrusted the management of

⁴ F. Melis, *Storia della Ragioneria* (Bologna, Dott. Cesare Zuffi Editore, 1959), p. 14.

⁵ G. de Ste. CROIX, "Greek and Roman Accounting", in *Studies in History of Accounting*, A.C. Littleton and B.S. Yamey (eds.) (London, 1956).

⁶ W. Sombart, *Der Modern Kapitalism* (Munich-Leipzig, 1924), pp. 118 et seq.

⁷ B.S. Yamey, "Scientific Bookkeeping and the Rise of Capitalism", in *The Economic History Review*, II s., 1949, pp. 99-113; Idem, "Accounting and the rise of Capitalism: Further Notes on a Theme by Sombart", in *Studi in onore di Amintore Fanfani*, VI (Milano, 1961), pp. 833-857.

his property to a local official, the latter was responsible for all the revenue and expenses, both in kind and in money. Therefore, a regular calculation of debits and credits had to be made, without necessarily taking the form of a written balance sheet. Reliable evidence documents that, up to the mid-thirteenth century, the accounts were not always written, and that very often they were orally communicated to the owner using primitive instruments of calculation. The main purpose of a rather rudimentary rationalization of feudal accounting was the feudal owner's interest in controlling the actions of his officials. Account specimens, which were used as examples for those who had to compile them, have been found along with questionnaires for the auditors which listed what they had to look for in an account, which parts to check and what bad practices to be wary of. But between the end of the XIIIth and the beginning of the XIVth century, a return of control from the local administrators to the hands of the feudal owners took place. Some authors, like E. Stone or D. Postles, have tried to understand how owners perceived profitability, using research on certain notes and comments at the end of the accounts of some of the properties. This was considered a form of primitive capitalistic management of the land; however, as to a series of observations has challenged whether these systems were regularly used or were only simple intellectual exercises that have not aroused a great deal of interest.

Along with the spread of feudal accounting in England, merchants and bankers in Italy applied more rational and developed accounting systems. The oldest book we have is a 1211 ledger of a Florentine bank, carefully studied by G.A. Lee, who has the merit of making a very interesting document known to English scholars.

It is the Italian reality that the editors look at with particular attention when the third period is considered, in which the origins and the development of the double-entry bookkeeping system took place. This is a topic that continues to be the main research area for accounting historians. Yamey's essay is a reconstruction, based on bibliographic sources, of the Italian practice in closing the accounts in the main ledger and balancing them by using the double-entry bookkeeping method. And an answer to the question of when the double-entry system started expanding in England is given: C.W. Nobes identifies that moment in the early years of the XIVth century, when the Italian company Gallerani opened an English branch. Finally, M.J. Mephram studies in detail the interesting development of accounting in Scotland in the XVIIth century; even though the development of accounting was slow in its first stages, Scotland was able to overtake the countries that were the leaders in this sector.

Luca Pacioli, in explaining the rules that underlie and regulate the double-entry accounting techniques, argued that the numbers arising from business phenomena and placed in arithmetic order were simple measurements of corresponding values of economic events. Therefore, at the

time, the double-entry system was an instrument of formal measurement that developed into an instrument of substantial economic, and financial significance, as revealed in the essays that make up the second section.

One of the favourite areas for British scholars has been and still is that related to accounting in joint-stock companies. This particular interest is motivated by both historical reasons, since modern industrial development originated in England and in England there are the archival sources, which are better conserved and easily consultable. Three essays have been chosen about one of the factors that contributed to the birth of English industrial society between the end of the XVIIIth century and the beginning of the XIXth century: the transportation sector. The essays by D.A.R. Forrester, J.J. Glynn and C.J. Napier have been written after a detailed analysis of the accounts regarding canals, railways and shipping, providing an interesting study of these three different aspects of the same problem in the development of transportation.

Another interesting area of accounting history is related to the accounting of public organizations. As Parker and Yamey state, it is a sector not fully studied or studied of all. This is consistent with the relative neglect of the public sector in most university courses in accounting. Even though the existing sources on the topic are more than sufficient, there are still few analyses of the role of the public sector in the British economy in the past and in the present. There are two exceptions, however: D.M. Livock's work on the corporation of Bristol between 1532 and 1835⁸, and the essay by R.H. Jones on local accounting between the Middle Ages and 1835, when the Municipal Corporation Act was enacted. The latter study has been chosen by the editors because of its general approach and because the author tries to clarify the meaning of charge-discharge accounting, that is, local government accounting, before a regulation was issued and professionalization in the XIXth century recognized, which brought in the double-entry system in the accounting of public institutions.

As the attention of the accounting historians shifted from theory to practice and from the study of the techniques of costing to the management of costs, the interest in the study of another field of research in accounting history has gradually increased: the field of costs and management control. The editors, in order to represent this field, have chosen the essay written by J.R. Edwards and E. Newell, who participate in the lively debate, trying to introduce an original contribution and at the same time to draw conclusions. In practice, they demonstrate that, as new and more detailed studies on the application of accounting techniques to the management of a firm expanded, new light has been shed on the development of cost accounting and management before 1850, revising certain conclusions

⁸ D.M. Livock, "The Accounts of the Corporation of Bristol 1532-1835", in *Journal of Accounting Research*, 1965.

drawn by Pollard in his pioneer work *The Genesis of Modern Management*⁹. And more results can be drawn in this field from the study of industrial accounting, as stated in the essays by P. Hudson on some aspects of the development of accounting in the textile industry in the West Riding; by S. Marriner on the Ministry of Munitions in the First World War; and by J. Freear on how the evaluations and entrepreneurial decisions based on cost analysis can be traced back to the XVIIth century.

Neglected by accounting historians, but not by academic accountants, is the theory of accounting. The contributions on this subject are ascribable to two professors of accounting, while the indifference of historians to accounting has contributed to the recycling of ideas, as stated by T.A. Lee in his essay, studying the role of capital in the determination of income, in its double aspect of financial capital and physical capital¹⁰. M.T. Mumford's study on the effects of inflation on accounting techniques and on cycles is more specific.

Only recently is accounting being analyzed also as social phenomenon, in addition to being a purely technical one. It is presently accepted that the social environment can influence accounting practice, and *vice versa*. It would be interesting to understand the connections between these two aspects, trying to elaborate a social pattern of accounting. Unfortunately, little is known on how accounting techniques are linked to the social ambience, how social forces influence accounting, and how accounting influences the social environment. The editors of the volume therefore decided to represent this still-unknown sector with three essays in which accounting is studied not from a technical point of view, but in its diverse social aspects. Therefore, in the essay by S. Burchell, C. Clubb and A.G. Hopwood and in those respectively by R.H. Parker and T.E. Cooke, the history of accounting is analyzed not by following economic, but cultural directives.

In conclusion, even though the number of scholars in accounting history has increased in England, this book is an invitation to those who are involved in this field - that is, accountants, economic historians, social historians, and economists - not to approach the subject from an exclusively disciplinary point of view, but to make an effort in considering it as the crossroads of many disciplines. This was the origin of Parker and Yamey's idea of collecting a certain number of essays published at different times in different journals and with different perspectives but all having accounting as their theme, this being a first step towards

⁹ S. Pollard, *The genesis of modern management: a study of the industrial revolution in Great Britain* (London, 1965).

¹⁰ Accounting and economy can be considered as uncongenial twins, because, despite the fact that they cover the same subject, that is economic activity, the approach is different [K.E. Boulding, "Economics and Accounting: the uncongenial twins", in *Studies in Accounting Theory*, ed. W.T. Baxter e S. Davidson (London, 1962)].

interdisciplinary interaction. This cannot but constitute an opportunity to create new stimuli for research into the complexity of accounting history. Besides, Goethe stated that numbers governed the world and it is possible to know how the world is governed by numbers.

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R. W. RYDELL, *World of Fairs: The Century-of-Progress Expositions*, Chicago-London, The University of Chicago Press, 1993, pp. X-269. Illustrated.

With no less than four works on the history of expositions, Robert W. Rydell has managed to carve out a particularly rich historical niche for both the lay public and professional historians alike. The *raison d'être* of vast public exhibitions was the edification and amazement of the public, as well as a healthy profit for the exhibition's promoters. Yet, fairs and exhibitions were often forced to incorporate sensational and carnival-like amusements that appealed to the more popular instincts of humanity. Sponsorship of a World Fairs entailed both the moulding of consumer taste and a philanthropic high-mindedness in which no effort was spared to secure the latest treasure of the ancient world, or piece of scientific apparatus that promised to revolutionize the future of mankind.

World of Fairs focuses specifically upon the 1933 Century of Progress Exposition held in Chicago and the New York World Fair of 1939, but includes commentary upon a host of other prominent expositions from 1926 to 1958. Fairs highlighted progress in everything from agriculture and architecture to telecommunications and zoology. Scientific and mechanical triumphs over the natural world took centre stage, and modernity served as an organizing principle for all exhibits. The expositions that resulted were at once eminently progressive and visionary, as well as idyllic escapes from the ordinary world. While the public was entertained, the American élite, it is argued, sought to manipulate public opinion, manners and habits by providing visitors with visions of alternative, and fancifully picturesque other-worlds that would reinforce and reaffirm the status-quo of society.

Rydell's purpose is to illuminate the underlying functions of exhibitions of human progress. Considerable attention is paid to the construction of ideology and the nature of tradition and change. Fairs were, at their best, to be catalysts for further progress and improvement. Thus they were both an enthralling interpretation of popular culture by the fair-goer's social superiors, and a calculated display of the inherent failings of primitive indigenous

cultures. Both the exotic and the erotic were used to reinforce notions of the superiority of materialistic civilization.

If successful, a fair would impart a permanent notion of the value of progress, indeed a reverence for the scientific advancement and artistic imagination in the mind of wondering youths, while suggesting a regimen of physical and mental improvement for adults. The author's ingenious *exposé* of conscious social engineering is at times a bit over-drawn and suggestive, yet serves as a marvellously provoking explanatory vehicle for the prominence given to such themes as eugenics and aesthetic correctness at a number of World Expositions. Rydell has presented his readers with a convincing and skilful blend of social history and the history of technology.

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