

The first set classified as Early Accounting Systems comprises four items that might be summarized by key words: Werner Sombart; medieval estate management and accounting; charge and discharge; and mining cost accounts. Similarly the second set of six items grouped under the heading Twentieth Century Accounting Thinkers can be reduced to: Stephen Gilman; Ray Chambers; G.E. and A.A. Fitzgerald; Henry Sweeney; Paton and Littleton; and Kenneth MacNeal. In contrast to the somewhat international flavour of the second set the last three sets that deal with professional associations, standards and education are devoted to the Australian experience. Yet, the form and content of the items will be useful guides to those elsewhere who seek to document, describe and interpret the history of the accountancy profession in other countries.

In conclusion, anthologies were designed for browsers long before surfing the internet became a popular pastime. In this regard Garland's contribution has been outstanding. Their catalogs list a number of anthologies such as *Accounting in France, Accounting Research 1948-1958* and *Milestones in the British Accounting Literature* that in effect are companion volumes to Carnegie and Wolnizer. Volumes that ought to be acquired by every university, college and professional library that aspires to be known for its research collection.

Alfred W. Crosby, *The Measure of Reality: Quantification in Western Europe, 1250-1600* (New York: Cambridge University Press, 1997, 245 pp., \$24.95).

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The title of the book, coupled with the vivid reproduction of Barbari's famous portrait of Pacioli on its jacket, conveys the impression that the reader will be treated to a monograph on the European origins of accounting. That expectation is not realized, however, as only the last chapter before the conclusion ["Bookkeeping," pp. 199-233] is dedicated to accounting history topics. Furthermore, that single chapter deals only with the famous friar (at considerable length) and Datini (more briefly). Although the dates provided suggest an inclusion of the exploits of the Medicis, Plantin, the Bracci, Francisco del Bene, the Fuggers, and others, these early pioneers are scarcely mentioned. Moreover, this chapter suffers a

diminution of the high research standard that characterizes the remainder of the volume. As the author himself admits, the analysis of the *Summa* is based almost entirely on the work of Taylor [1980] and Brown & Johnston [1984]. Consequently, Crosby's interpretation lacks the breadth and cogency of other recent work of this genre, as, for example, Macve's chapter on Pacioli in Lee, Bishop, & Parker [1996].

It is unfortunate that the book's weakest chapter would be the very one of greatest interest to accounting historians. Indeed, the background Crosby provides through the remainder of the book describing the intellectual climate within which Pacioli wrote is of great value. The author demonstrates convincingly the remarkable transition in Europe from a society almost without hope to one that based its emerging culture, culminating in the Renaissance, on the calculation and quantification of its reality. This transition is richly illustrated in chapters dedicated to changing European perceptions of time and space, accompanied by resultant achievements in mathematics, music, painting, and, last but not least, bookkeeping.

Crosby writes with a vibrant style that has earned him high honors for previous books and perhaps for this offering as well. His research for the chapters other than the one on bookkeeping is impressive and reflective of his pedigree as a history professor at the University of Texas, Austin (visiting at Yale). The number of historical actors that appear on his stage is staggering. Though having myself instructed medieval history for many years, I confess to knowledge of only about half of the figures encountered in this historical panorama. The book was a humbling but valuable learning experience for me. I marvel at its flowing style and erudition.

In conclusion, I accord the book my highest recommendation for readers with considerable background in medieval studies who wish to grapple with a thought-provoking, yet highly entertaining masterpiece of historical narrative. However, within the more limited confines of pure accounting history, aficionados will find less of value.

REFERENCES

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Alan J. Richardson, Ed., *Disorder and Harmony: 20th Century Perspectives on Accounting History*, Selected Papers from the Seventh World Congress of Accounting Historians, CGA-Canada Research Foundation Research Monograph Number 23 (Vancouver: CGA-Canada Research Foundation, 1996, 356 pp., \$30 Canadian).

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For evidence of the vibrancy and potential of historical research in accounting, colleagues need only turn to Richardson's impressive collection of papers from the recent 7th World Congress of Accounting Historians, held in Kingston, Ontario, Canada. The breadth and vigor of current historical research is well represented in a collection which brings together a range of topics and national perspectives. As Richardson observes in the introduction to this volume, "the papers published here and presented at the Congress provide a fascinating snapshot of the current state of the global economy and the range of issues which are in the collective conscious" [p. 2]. Given this diversity of work, it is impossible to do fully address the range of topics covered in the collection. Instead, I provide a broad overview of what is available here, and of the body of work represented.

The papers are organized into six sections: Cost and Management Accounting; Education; Financial Accounting and Auditing; Professional Organizations; Taxation and Texts. A variety of approaches are represented, including the more traditional scholarship as well as emerging research paradigms inspired by work in other disciplines.

In the Cost and Management Accounting section De Beelde explores aspects of the Belgian experience, while Okano revisits Emerson's work on cost accounting. McNair and Vangermeersch provide a stimulating and thoughtful analysis of the US National Industrial Recovery Act (NIRA) and its influence on management accounting concerns. Their discussion of the "blue eagle" symbol used to mark the goods of those supporting the NIRA provides fascinating insights into the broader socio-political frameworks within which accountancy operates. Their overall argument that full cost pricing was fostered by the NIRA at the expense of more economically inspired approaches was, for me at least, a real eye opener.