

author's wishes. Be that as it may, Hirsh has given us a study equal to Thomas Hughes's, *Network of power* (1983) in analytical and innovative qualities.

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JOHN G. CLARK

Paul J. Miranti, *Accountancy comes of age* (Chapel Hill, N.C.: University of North Carolina Press, 1990. Pp. ix + 275. \$32.95)

Over the last two decades there have been signs in the accountancy literature of a growing interest in the history of accounting generally and of the accounting profession in particular. This text is very much part of this explicit development. Miranti outlines the coming into being and early maturity of the accounting profession in the US and, in doing so, provides a fascinating account of the trials and tribulations of an emerging group of experts seeking the authority, power, and status of a contemporary profession. He has produced a book which is well written and exceedingly well researched. It covers a variety of topics which ought to be of relevance not only to economic and social historians, but also professionals interested in learning from the lessons of history. It relates to US change but is relevant to other geographical locations.

Of particular interest are two broad topics which are covered in various ways and in different parts of the text. The first concerns the main ingredients of the stew which constitutes an emerging profession. These include the continuous threat of competition for both roles and influence; the search for professional roles through which power, authority, and economic benefit can be achieved; the need for a sound and controllable educational base from which training and licensing can take place; the importance of publicly known designations; the insatiable urge for self regulation; the need to respond to technical challenges and criticisms; and the almost inevitable process towards centralized control. Each of these topics has been covered by Miranti, and each is as relevant to the accounting profession today as it was 100 years ago.

The second set of topics concerns the major influences on professional developments. These include the economic and social environments of accounting over time (particularly government, with which accountants appear to have a love-hate relationship); individuals and groups of individuals (in terms of both their intellect and politics); and the literature (particularly journals produced by accountants for accountants). In the US context, Miranti is very clear in his noting of the early British influence on American accounting, the resultant US backlash to this intrusion, and the continuous politicking which persisted for many decades.

Essentially what this book is telling its reader is that the modern profession is, in terms of history, a new phenomenon; professionals are coping with a tremendous amount of uncertainty in a fast-changing world and are, themselves, uncertain and insecure; and that today's problems were also those of yesterday. Perhaps the title is therefore misleading. Indeed, perhaps it is premature to say that accountancy had come of age by 1940. Nevertheless, this is a good read—despite the tiresome problem of voluminous notes and references stored at the back of the book.

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TOM LEE

Joy Parr, *The gender of breadwinners: women, men and change in two industrial towns, 1880-1950* (Toronto: University of Toronto Press, 1990. Pp. xiii + 314. £31; pbk £13.50)

In this stimulating book, Parr goes far beyond previous accounts of connections between capitalism and patriarchy. Implicitly following the method of 'locality

studies', she shows how class and gender interacted to produce contrasting industrial, domestic, and political roles for men and women in two small industrial towns in south-west Ontario: Paris, a knitwear centre dominated by one large employer, and Hanover, a furniture manufacturing town.

The bulk of her book comprises two separate industrial histories, using similar sources—employers' archives, local newspapers, and oral histories—and following roughly equivalent themes: labour recruitment; the impact of management strategies and national policies on the gender division of labour; links between work, family, and community; and labour organization, culminating in a discussion of strike action. In Paris, female migrants from the English east midlands knitwear industry expected to remain working in the factory even if they married. In practice, many remained single, or maintained female-dominated households, in which men, irregularly employed outside the textile industry, rarely fulfilled roles as breadwinners. Yet trade unionism in the knitwear industry remained a male preserve, and skill definitions changed in line with the availability of male employees. Jobs defined as 'skilled' (and therefore men's work) in England became 'unskilled' (fit for women) in Ontario; but when shiftworking was introduced, it was argued that male knitters, working nights, 'controlled' their machines, while female knitters, on day shifts, merely 'cared' for theirs. Unsurprisingly, the domestic division of labour was more usual: women still did most domestic chores. In local government, too, their impact was slight.

The predominantly German population of Hanover was less dependent on a single employer. A crisis of declining profitability, extending throughout the Ontario furniture industry by the 1920s, prompted experiments in scientific management which threatened a definition of masculine identity still grounded in the recognition of skill and craftsmanship. Employment in the industry was almost exclusively male; and 'family men' took precedence over bachelors, who were more highly taxed, less favoured with overtime, and less likely to hold municipal office. Married women in Hanover did not take paid work; single women had to seek employment outside the town.

Parr also examines issues less often considered in the context of gender, including homeownership, 'bonusing' (the provision of tax incentives by municipalities keen to attract industry), and the maintenance of tariff barriers. Factory paternalism, welfare capitalism, and the tariff each provided means of sustaining the knitwear industry. Yet protection of the industry also meant protection of a social structure widely regarded as unnatural, if not as a decided social evil. 'Bonusing' was used to maintain full employment, as when Hanover councillors approved incentives to ensure that the leading local factory was rebuilt following a devastating fire; but it could also operate in the service of patriarchy as, between the wars, the same town sought to attract businesses which would employ unmarried girls, whose behaviour could be monitored more easily than if they were forced to work elsewhere.

The author must be reprimanded for the many graphs which cavalierly use straight lines to connect a handful of isolated observations, implying steady or cyclical patterns of change which the evidence is rarely sufficient to confirm. Nonetheless, this is an important contribution to the literature of labour history and locality studies, meriting the attention of readers for whom 'Paris' and 'Hanover' usually signify quite different kinds of place.