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## Book reviews

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*Bauman Zygmunt* **Collateral Damage: Social Inequalities in a Global Age** Polity Press  
2011. 224 pp. £50.00 (hardback) £14.99 (paperback)

Bauman writes at a high level of poetical abstraction. In many instances, his essays appear to be devised under the assumption that a bipolar narrative is central to the art of writing social theory. Perhaps with the example of Georg Simmel in mind, his characterizations of modern experience are crafted through a series of sociological dualisms. On Bauman's terms, the politics of knowledge operates in cultural milieu where 'gamekeepers' are converted into 'gardeners' and 'legislators' are opposed 'interpreters'. The social world is neatly divided into 'tourists' and 'vagabonds', 'the seduced' and 'the repressed'; a privileged 'society of consumers' intent on holding a 'surplus population' of 'wasted outcasts' at bay. In the nineteen nineties he was more enthusiastic than most to embrace the juxtaposition between 'modernity' and 'postmodernity' as a common currency for cultural analysis and ethical debate. More recently, it is the comparison between a 'solid' as opposed to 'liquid' state and/or experience of modernity that he has heralded as the conceptual backdrop for making sense of 'who we are now' and 'how we are made to live'.

I find it difficult to judge the sociological worth of this kind of writing. No doubt, it clears the ground for some to question the moral character of our times and the essential ways in which it is packaged as a common experience. I worry, however, that it does no more than appeal to the intellectual vanities of cultural critics who are hoping to find a pithy phrase or an ornate concept to further an industry of clever writing for a clever few. Bauman does not appear to be particularly worried about the quality of sociological evidence that he brings to his case. He does not seem to be concerned by the possibility that his conceptual tropes serve to hide most of the social world and huge tracts of human experience from view. Some may find their thinking about society improved by acquaintance with his cultural script, but sometimes I suspect that it is more from 'the enjoyment of reading Bauman' than by the acquisition of sociological understanding that his work is valued.

This collection of essays is marketed as part of the seam of Bauman's writing where he profiles contemporary experiences of poverty, exclusion and under-privilege. In this respect, those acquainted with earlier commentaries developed in *Work, Consumerism and the New Poor* (1998) and *Wasted Lives: Modernity and its Outcasts* (2004) will recognize some familiar themes. In the introduction and opening three chapters, we are told that there is now a widespread disposition to treat rising levels of social inequality as mere 'collateral damage'; a wholly 'disposable' problem in a 'liquid' society where the state has abandoned any

attempt to guarantee the safety and welfare of its citizens and where most people are consumed by selfish individualism. This point is set in a narrative flow where fleeting references are made to the power of 'free-floating capital' to drive down wages and to issue ever-more ruthless demands for 'flexibility' in the workplace. At one point he cites Michel Crozier's dictum that 'those at the source of insecurity rule' as a means to explain in the neatest possible way how the richest 5 per cent of the world living on a third of the total global income continue to get away with it; and most of the text seems to be devised with the aim of providing readers with shorthand pronouncements on how the world works today.

Most of the chapters included in this volume are amended versions of journal articles that have appeared elsewhere. There is no sustained or refined analysis of 'social inequalities in a global age'. This issue is touched upon in the first four chapters, but after that we do not find much attention being devoted to this headline concern. There is also a considerable amount of repetition. For example large passages on pages 46–7 are repeated word for word on pages 167–8. Whoever was responsible for editing the book should have noticed this. Overall, one is left with the impression that for the sake of putting another publication together, whatever was made available for print was used. When it comes to the second half of the book part, mostly we are provided with bits of filler. Accordingly, I am inclined to advise that this should only be of interest to the most committed 'Bauman collectors'; those hoping to find a serious address to problems of social inequality in a global age should look elsewhere.

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**Gill, M. Accountants' Truth: Knowledge and Ethics in the Financial World** Oxford University Press 2009 208 pp. £50.00 (hardback) £19.99 (paperback)

This book provides a rich, detailed account of the multi-faceted ethical challenges accountants face in their day-to-day work. It is a must-read not only for critical accounting scholars, but also for sociologists of work and the professions, and all others interested in the challenges posed by the increasing influence of financial experts in the governing of economic life. The book is compellingly written. Skilfully, Gill interweaves close-up empirical insight and theoretical reflection.

At the heart of the book is an exploration of the concepts of performance, truth, truthfulness, knowledge and ethics and their relationship with accounting practice. Defining accounting as 'a practice oriented towards the construction of facts' (p. 21), the book's main aim consists in revealing the tacit norms according to which accountants construct their knowledge on a daily basis. Focusing on the ethical demands and challenges that day-to-day accounting fact construction entails, Gill goes beyond a mere close-up description of accounting practice. He opens up an important space for debate about accountants' values and motivations, and the limits of more and more detailed accounting regulation. The book offers fresh insight into the sources of accounting fraud and deviance. It shows how technical discourse, rooted in accounting standards and formulaic audit manuals, undermines the ethical reasoning of accountants, turning dubious practices – such as tax evasion schemes, profit smoothing and the hiding of debt – into collectively accepted norms.

The analysis is based on twenty in-depth interviews, which the author conducted with young male accountants, aged 35 or below, from the Big Four accounting firms. A second important source of information constitutes the author's own experience, having worked for one of the Big Four firms as a chartered accounting for several years himself. Twenty interviews may not seem a lot – however, the depth and outspokenness that Gill reaches in the interviews is remarkable, particularly if one considers the generally closed and defensive nature of the field.

After the introduction, Chapter 2 analyses the relationship between accountants' performance and truthfulness. Drawing on Goffman, two meanings of performance are explored: descriptions of quality of work and the quality of self-presentation. Confirming the findings of other critical accounting studies – see for example Mike Power's study of the 'audit society' or Peter Miller's work on accounting and governmentality – Gill shows that accounting is based on negotiation, not the truth as if it were shining through. Gill's interviewees are disillusioned. They lack compulsion and are distanced from the information they produce. Not truthfulness, but performance in terms of making money, managing clients, pleasing superiors and gaining acceptance by peers comes to the fore. Some of the interviewees engage in 'phantom-ticking' (ticking in an audit file that things have been checked without actually checking them, p. 120). They do not have the instrumentation 'to determine which ethical questions really matter' (p. 122).

Chapter 4 introduces technocracy as a potential source for collectively accepted deviance. Convincingly Gill demonstrates how highly rationalized accounting knowledge can support the limitation of scope, a reluctance to provide opinion and challenge doubtful, yet technically correct accounting treatments. The negative consequences of technocracy are reinforced by the strategic pragmatism that the interviewees adopt to cope with disillusionment and lacking compulsion (Chapter 5). Accounting becomes a sport, a game driven by 'a pragmatism that simply brackets the question of truthfulness out of everyday consideration' (p. 74). Chapters 6 and 7 reflect on the implications this entails for accountants' understandings of professionalism and ethics. Analysing professionalism in relation to commercialism and client relationships, Gill highlights that accountants find it difficult to generate self-worth independently from the validation of others (particularly clients and superiors). Responsibility for decisions is deferred upwards. A collective ethos is established, encouraging subordinates to be uncritical (p. 112). Ethical training is delivered 'as an auditable electronic formality' (p. 119). A shared discourse facilitating ethical debate and engagement is lacking. Chapter 8 concludes the book with important lessons for policy making. Calling for the reduction of technical detail, micro-management and the hierarchical distance between junior and senior accountants, Gill underscores the importance of firm structures in which critical self-reflection and ethical maturity are prized.

Some of the book's concepts could have been sharpened. For example, it is not always clear whether the notions of truth and truthfulness are normative ideals or empirically variable phenomena. One might also question the generalizability of the findings, as the voices of partners, and accountants from smaller firms are absent. Yet, on the whole this is an excellent, outstanding account opening up a hidden field for public scrutiny and debate, and highlighting sociology's relevance for its reform.

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**Ren, Xuefei *Building Globalization: Transnational Architecture Production in China***

University of Chicago Press 2011 240 pp. \$90.00 (hardback) \$30.00 (paperback)

Xuefei Ren's work on the high-end of the building boom in China brings together the sociology of globalization with the study of architecture and the built environment. *Building Globalization* treats architectural production as crucial to the material and symbolic ways in which global cities are made. Based on Ren's doctoral research at the University of Chicago, the book draws on fieldwork conducted in Beijing and Shanghai between 2004 and 2008, covering the bull years leading up to the Beijing Olympics.

China is now taken to exemplify the geo-demographic shift that has seen developing countries lead current processes of urbanisation. However the Chinese government's attitude towards *quanqiu hua chengshi* (global cities) and its support for rapid urban growth from the mid-late 1990s represented a striking reversal of official policy which had been to limit the growth of large cities and promote instead the development of small-medium centres (p.11). The re-scaling of state power to metropolitan level in the interests of enhancing urban competitiveness has been an international trend in recent decades. In China this has proved particularly effective in driving urban growth, given state ownership of land and government control over household registration, urban planning and development decisions. Metropolitan governments in China have the kind of ownership and discretionary powers of which the most boosterist western city mayors can only dream.

Ren argues convincingly that the processes shaping these cities are increasingly transnational; in particular, the forces that make buildings 'operate beyond national boundaries, as seen in the circulation of investment capital, the movements of built-environment professionals, and the diffusion of new technologies' (p.6). However, while Chinese economic growth may have destabilized a global balance of power dominated by the triad of the USA, the European Union and Japan, Ren's analysis suggests that older core-periphery relations still characterize relations of architectural production. Her detailed study of Chinese cases is prefaced by a network analysis of cross-border corporate organization in architecture, using branch office data for large design firms with multiple offices as well as smaller 'boutique' firms noted for design innovation. On the basis of this analysis Ren draws a distinction between 'production cities' and 'consumption cities'. The former are home to highly-developed design cultures in what are often saturated domestic real estate markets, especially in European and smaller US cities. In contrast consumption cities – such as Beijing, Shanghai, Abu Dhabi and Dubai – have rapidly growing property and construction markets but a less visible domestic design scene. In this export-import model of building design, it is noticeable that London, New York and Los Angeles figure as leading production *and* consumption cities.

The core of the text is developed around three case studies: in Beijing, the SOHO commercial/residential developments in the CBD, and the 2008 National Olympic Stadium; and in Shanghai, the redevelopment of early twentieth-century *shikumen* tenement housing in Xintiandi, adjacent to the old French colonial concession. These represent only a small sample of the variety of 'transnational architectural production' in contemporary China, but they are interesting both in themselves and as contrasting types: the SOHO schemes as a Chinese version of the mixed-use typologies seen as typical of global cities such as New York or London; a flagship or 'iconic' stadium project; and an analogue of western-style historical preservation and commercial gentrification (Ren includes a pointed image of a refurbished *shikumen* building that now houses a Starbucks). Ren's fieldwork included more than one hundred interviews, with some good access to developers and project architects involved in key schemes (although none of the really big international architectural fish seems to have bitten, she does talk to members of their teams). For each case, Ren highlights key players who exemplify the transnational character of architectural production at the big end of town. In Beijing she has excellent access to the husband-wife developer team behind SOHO, who in addition to their role in Beijing's expanding new downtown areas are the company behind the 'Commune on the Great Wall' resort development. In Shanghai the main player is Vincent Lo, a Hong Kong-based developer employing US architects on the renovation of a vernacular neighbourhood as an entertainment district. For the National Olympic Stadium, the critical actors are the Swiss 'boutique' firm of Herzog and de Meuron and the Chinese artist Ai Wei Wei. Ai's involvement, as Ren recounts, is not wholly able to provide cover for what is seen by

the Beijing architectural old guard as the contracting out of a major national symbol to over-fancy (and over-priced) foreign design.

To a significant extent, Beijing and other Chinese cities can be seen as what Wu Chen has called a 'laboratory for foreign architects' (p.153), but Ren's analysis is concerned with how architectural production is linked into both transnational processes and local power relations in ways that can be hard to disentangle. Bourdieu is used lightly in the text, but *Building Globalization* offers an insightful and nicely contextualized account of the conversion of different forms of capital – economic, social, cultural and symbolic – between transnational and local elites engaged in the making of cities.

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*Swedberg, Richard* **Tocqueville's Political Economy** Princeton University Press 2009 342 pp. £27.95 (hardback)

Swedberg has a formidable reputation as an intellectual historian of economic ideas, seen prominently in his excellent studies of Schumpeter and Max Weber. None the less, I approached this book with some trepidation. Tocqueville's central concerns and explanatory variables were political not economic, making it possible that Swedberg's approach might distort rather than enlighten. Fear was soon dispelled. We do learn in this book what Tocqueville had to say about economics, but the frame remains true to Tocqueville himself. Indeed one can go further. There are really two books here. One describes Tocqueville's economic ideas, the other tells us an enormous amount about Tocqueville himself. And it is as well to say immediately that this second book is a labour of love, nicely illustrated, the result of deep knowledge of minor as well as major texts, and with fresh insights from the archives.

The earliest chapters concentrate most on Tocqueville's political economy. The opening pair of chapters deal with the strength and then the weakness of the economy in the USA of the early nineteenth century. Swedberg makes a strong case for the accuracy of Tocqueville's portrait, against critics who insist that Tocqueville ignored capitalist concentration in America. What mattered was a consumerist, decentred economy, blessed with resources, based on associational life backed up by a state able and keen to provide a good deal of key infrastructure. In contrast, the USA was likely to be held back by its treatment of African and Native Americans, of women and of prisoners — about whom Swedberg tells us a great deal. These chapters are followed by a second pair looking first at the putative influence of economists on Tocqueville and then at his views on economic life in general. The first of these is useful and innovative, but it is in the latter that Swedberg makes his key point — that Tocqueville always viewed the economy as embedded within other cultural and political relations. This is even true of his two essays on pauperism: read carefully they are far removed from the classical views of his close friend Nassau Senior. To say this is not merely to make a descriptive point. Rather Tocqueville made a key distinction between wealth and prosperity, and offered many arguments prioritizing the latter.

It is at this point that the book opens out dramatically by considering Tocqueville's political career, with particular attention being paid to his views on Algeria. There is a very great deal here for anyone interested in Tocqueville in general, from details concerning his personal finances to his views about the future of France. In a brilliant passage early in the first volume of *Democracy in America*, Tocqueville had noted a difference between that associational life in the USA and in France. In the USA such civic virtue was desirable and beneficial, not least because the habit of joining, whether in economic or political affairs, energized other social realms. In France, associations — because of the lack of open voting procedures — were dangerous, prone to conspiratorial activities against the liberty of society. Hence, the French

needed something else to take them away from dull and crass materialism. Swedberg is terrific on Tocqueville's consequential love of glory and grandeur, close to his own values of course but endorsed as means of elevating the minds of the people. It is this that lay behind 'the Tocqueville Problem' — that is, the contradiction between praise for liberty in general and the strong endorsement he gave to the very nasty imperial adventure in Algeria. Swedberg makes us realize that Tocqueville was very much a nineteenth century figure, less our contemporary than most recent critics have realized. Noticeable in this regard was his great interest in India, driven by a desire to compete geopolitically with Great Britain. He is much less the Anglophile that is often realized. And in this context Swedberg reminds us of Tocqueville's interesting and powerful views as to the success of Great Britain as a colonial power in comparison to the rather poor record of his own country.

The book closes with a discussion of Tocqueville's works on the French revolution, that is, the early essay for John Stuart Mill, *L'Ancien Regime et la Revolution*, and the unfinished chapters dealing with the course of the revolution itself. We are returned here to economic affairs, although these are again properly set within the political frame that dominates these works. The summaries of these works is excellent, and the analysis thorough. But I am not quite at one with Swedberg all the same. For one thing, it does not seem to me that the early essay contains all that much of the germ of *L'Ancien Regime et la Revolution*. For another, I remain convinced that it is this book, rather than, as Swedberg has it, *Democracy in America*, that is Tocqueville's masterpiece.

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