

Il “discorso del maneggio”: Pratiche gestionali e contabili all’Arsenale di Venezia, 1580–1643 [The “Discourse on Management”: Accounting and Managerial Practices at Venice’s State Shipyard, 1580–1643]. By *Luca Zan, Franco Rossi, and Stefano Zambon*. Bologna: Mulino, 2006. 466 pp. Tables, appendix, bibliography. Paper, €33.00. ISBN: 8-815-10912-9.

Reviewed by PierAngelo Toninelli

This book is the outcome of an almost decade-long research project on the evolution of the managerial and accounting practices adopted by the Venetian state shipyard—the Arsenale—after the city’s victory over the Turks at Lepanto in 1571. The Arsenale, which employed up to three thousand workers, was at that time one of the largest industrial works in Christendom. In the early fourteenth century, it had been given the monopoly to produce military galleys, the famous Venetian fighting ships that were so well suited to the low waters of the city’s lagoon and that helped Venice to gain its reputation as a formidable fighting force. Despite the Lepanto victory, Venice faced growing pressure from her bellicose competitors for control of the eastern Mediterranean Sea, since the Turks had been able to reconstruct their fleet, almost destroyed in the earlier battle, in just eighteen months. Determined to double its military fleet, the republic acted on the decision it had been formulating over a period of time: to build one hundred light and twelve great galleys. The achievement of this goal not only required a tremendous productive and organizational effort, which nearly depleted Venice’s workforce and timber supply, but also dramatically affected future urban development.

The changes that occurred at the Venice Arsenale as a consequence of this decision in the late sixteenth century have been studied by historians in the fields of architecture, politics, society, bookkeeping, accounting, and, of course, economics. In particular, the innovations that took place in accounting and labor-force organization have been the subject of the classic contributions of Fabio Besta, in *Bilanci generali della repubblica di Venezia* (1903–12), and Frederic Lane, in *Venetian Ships and Shipbuilders* (1934). Still missing, however, was an interdisciplinary approach to events that would consider them from a business history perspective, and this book helps to fill that gap. As

Luca Zan writes in the introductory chapter, the complexity and sheer abundance of primary sources “require[d] merger and dialogue, with regard both to the Italian debate and [to] the international literature” (p. 20). The managerial literature and the “new” accounting history had to be considered as well. This eclectic enterprise was taken up by a seemingly odd combination of authorial expertise—Luca Zan and Stefano Zambon are professors of accounting and management, while Franco Rossi is a professional archivist and an expert in Venetian history—but their different backgrounds facilitate the multifaceted discussion. A prerequisite of the research was the ability to handle—that is, to search for, transcribe, interpret, and contextualize—the relevant documents that are available in the astonishingly rich Venice State Archive. To make the task even more difficult, there were no surviving systematic accounting records and books, which meant the authors had to turn to collections of different sources in order to unearth pieces of information about the administrative practices of the time. On the one hand, there were the laws and the deliberations carried on by different authorities of the republic; on the other, there were institutional reports that had been systematically submitted to the Senate by representatives elected to the various institutional positions of the Arsenale’s technical and administrative hierarchy. (An appendix contains excerpts from the original texts.)

Based on their careful analysis of the series of documents from the period 1580 to 1643, the authors maintain that “the 100 galleys issue” not only called for improvement in the accounting and managerial practices at the Arsenale, but also forced the participants to engage in a process of reflection and conceptualization in order to come up with appropriate procedures for completing their assignment. This point is clearly made by Zan in the third chapter, “Il discorso del maneggio,” which represents the core of the book and was originally published in English as an article in *Accounting and Business Research* in 2004. Zan points out the emergence at the Arsenale “of new concepts and notions . . . together with an ability to talk about managing issues through newly developed accounting concepts” (p. 54). In the three remaining chapters, Rossi focuses on the two players who conceived many of the changes, Baldissera Drachio, a learned master technician, and Bartolomeo Tadini, chief accountant, while Zambon and Zan, in chapters five and six, reconstruct the financial flows between the republic and the

Arsenale and outline the new methods that were conceived for calculating expenditure control and production costs.

This is a stimulating and provocative book. It challenges the dominant paradigm in accounting and business history, which maintains that modern management originated in the profit-oriented, scale-efficient Anglo-American firms associated with the industrial and, above all, the managerial revolutions. The case of the Venice Arsenale—a nonprofit public undertaking, whose search for efficiency was not driven by economic imperatives but by political-military strategies—was not just an anomaly. A few other preindustrial public undertakings in Europe shared similar characteristics, casting further doubt on the oversimplified, even deterministic, orthodox interpretation. However, the evidence from these undertakings is not sufficient to enable scholars to trace the origins of modern bureaucracy and organization to the preindustrial age. The authors avoid this error, as they explain that they are writing of “simply reconstructing and understanding what the ‘discorso del maneggio’ was in its time” (p. 121). However, one has to ask where those managerial and accounting innovations ended up? Were they simply lost or somehow integrated into modern business practice? If so, how was this accomplished? The authors relegate this question to their ongoing research agenda. Thus, it is no coincidence that the volume lacks a concluding chapter.

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