

considered herself his superior in every detail but physical strength. She had taken a university degree (in English), and knew the conventional thing to say on "culture" topics. But he refused to accept a place in her father's office, and went on writing copy which she condemned because it was unsalable. Finally she sent him about his business, and it was then that the tide chanced to turn. A book (a philosophical treatise) was accepted by an Eastern publisher, and made a big hit, on the strength of which Martin was able to unload every word of copy he had previously offered in vain. He wrote no more, but contented himself with the ironical occupation of piling up a fortune of a hundred thousand on the strength of work which had been done and despised before his *coup*. Martin was now a disillusioned man, and his startling end was near. In achieving it, he employed the only means by which he could adequately express his contempt for university people, editors, publishers, and the reading mob. Such of the reading mob as may be attracted to his history are likely to discern a good deal of autobiography therein, and to be stirred piquantly by its daring adumbrations of various well-known proper names. But nothing actionable!

The Way Things Happen. By Hugh de Selincourt. New York: John Lane Co.

And do they really happen in the world as they do in this gentlewomanly chronicle? Incontrovertibly they do; indeed, one might accuse Mr. de Selincourt of plagiarizing Real Life, that novelist who sticks at no improbability and to whom no canon of art is sacred. In its mild, low-voiced moralizing, its gracious and circumspect composure, its seemingly emotions, this sudden idyl of London recalls the immortal "long, thin love-story of two o'd maids and an old bachelor," which some of us hold more truly the crown of Thrums than Tommy himself. Miss Paul, a gentle lady who has become a specialist in joy despite loneliness and poverty, meets with a man whose capacity for joy has survived the yet more crucial test of loneliness and wealth. The first time he steps from his six-cylinder Napier at the door of her lodgings, he proposes, after the manner of a prince in a fairy-tale, to carry her off straightway to a future of love and luxury. She is as frank and simple in the confession of her own need of him, but they are barely settled in their new home when he is brought dying from a street accident, and the gentle looker-on at life sees the close of her golden interlude. Her brave struggle to be true to his name for her—"my apostle of joy"—fills the rest of her life and of the book, which her chronicler closes with this fitting epitaph: "A little corner of the world was unquestionably cleaner and

brighter and happier because she had lived. That is why her history is worth recording."

It is a pity that so charming a whole should be marred by a somewhat affected style; Mr. de Selincourt's pen picks its way at times with a mincing primness the example for which could never have been set by Miss Paul's feet.

The City of Beautiful Nonsense. By E. Temple Thurston. New York: Dodd, Mead & Co.

The web of this romance is spun quite in the French manner. And, indeed, the reader, from the first chapter, becomes a busy translator, re-turning to France the plot, the geography, the manners, epigrams, and language of this clever and entertaining little idyl. When by chance John and Jill meet at St. Joseph's altar on the eve of the saint's day, on candle-burning bent, it is hard for the reader to regard them as really at home in Sardinia Street Chapel, in London; his fancy carries the actors to Paris. The blended pathos and sentimentality of white-haired parents and young lovers—the wedded wit and humor—these qualities are equally deftly managed, equally Gallic. Even the language has at times the manner of a translation, as in such sentences as these:

An ideal as high above the conception of life as it is good for the eyes of man to lift. Since he had come back from Venice the world might have been dead of her.

There is, however, an untranslated sound about "awfully cute," and it is a blow when John thus describes his little white-haired mother. Grammar too often suffers, and proofreading has failed to alleviate; but delightful sayings bubble freely and certain scenes have the lustre of fine enamel.

The Redemption of Kenneth Galt. By Will N. Harben. New York: Harper & Bros.

There is a sort of playfulness occasionally indulged in by well-known publishers, that consists in launching a trashy book with a reputable imprint, to the great discomfiture of the too-trusting public. Harper & Bros., in such a mood, cast forth "Kenneth Galt." So might a staid and ponderous judge cast a paper-filled purse in the street on All Fools' Day, looking to his victims' wry faces for his jest's reward. This book has astonishingly little excuse for being, even in this age of incontinent pens. The plot and characters are as hackneyed as the title, and the quality of the English, which is richly journalistic, differs sadly from that of mercy. Even the moral is of questionable value, though the writer's intention is evidently honorable. Kenneth Galt has ruined and deserted a simple village maiden; she has shielded him—at the expense of

another man's reputation—through a series of persecutions that are at the present day the specialty of melodrama. He returns, to find her noble, talented, self-supporting, and more beautiful than ever. He yearns for her and for his child, and finally overcomes her natural aversion to his belated proposals of marriage by working on her desire to give their boy an unblemished name. She marries him, therefore, loving and respecting another man, who, we may remark in passing, seems to have done but little to deserve these sentiments. Such are the papers in the April Fool purse. Regarded humorously, the book may be enjoyed; and, after all, one could hardly be prepared to take the contents of such a cover seriously.

CITY GOVERNMENT.

Chapters on Municipal Administration and Accounting. By Frederick A. Cleveland. New York: Longmans, Green, & Co. \$2 net.

Accounts: Their Construction and Interpretation. By William Morse Cole. Boston: Houghton Mifflin Co. \$2 net.

We are only gradually awakening to understand that the management of a modern municipality is a matter of business. We have devoted much attention to the relative merits of the mayoralty and the commission scheme of government, to the composition of the common council, to the appointment of certain municipal officials by the State, and the like; but in only one or two of our largest cities, and there only recently, have we come to appreciate that a municipality is a corporation with manifold and complicated activities, and that, to be directed in such manner as to promote the highest public welfare, it must employ the most approved and modern business methods. It is the purpose of this book by Mr. Cleveland, the director of the Bureau of Municipal Research in New York city, to advance this idea. The volume is a collection of magazine articles, and of addresses and reports delivered to various bodies during the last six years. It has the weaknesses which are necessarily found in a work of this sort: it is loosely constructed, full of repetition, and in some respects out of date. However, its constant reiteration of fundamental principles will prove not to be a fault if it results in driving home the indisputable propositions so clearly and convincingly set forth. These propositions can be briefly stated.

First, good government is based on accurate knowledge. Legislation which prescribes the powers and duties of officials may be ever so carefully drawn, but it is impotent to accomplish its purpose if the public is without the information necessary to appraise the services of its officials. Secondly, this pub-

licity can be secured in the modern municipality, with its manifold financial, industrial, and social activities, only through a complete scientific system of accounts. Thirdly, such a system of accounts will fail of its purpose if it contemplates merely a scheme of checks and balances which shall protect the public against official malfeasance. Rather must the system be patterned after that employed by the large business corporation, and so present the facts that they will form a basis for wise administrative control. The administrative value of accounts—this is the doctrine urged throughout the volume. The skeptics have only to read the detailed description of the condition of New York's accounts at the time investigation was undertaken by the Bureau of Municipal Research to be convinced of the necessity of some new system that will let in the light. It is certainly a pitiful spectacle when the greatest city in the country is utterly unable to determine from its records whether or not it has exceeded its debt limit.

Chapters are devoted to the consideration of separate departments of municipal administration, such, for example, as the New York Board of Education, hospitals, and eleemosynary institutions. It is to be regretted that the work of the Bureau of Municipal Research is not described in greater detail. Yet its influence is apparent in all the reforms now under way, and its work should soon so commend itself to the body of New York citizens that it will be made an integral part of the city government. Chicago's experience is touched upon and its reform movement described.

The title of Mr. Cole's book accurately describes its contents. It is in no sense a discussion of accounting principles. It is rather a description of the various forms of accounts with detailed instructions as to their use. To be sure, much can be gathered from it concerning the fundamental bases of accounting, but it must be picked up by the way. The volume is written by an accountant rather than by an economist or a student of finance. The distinction between the two kinds of writing becomes clear if one consults, for example, chapter seven on the distinction between capital and revenue. Instead of entering into a discussion of fundamental economic differences, the author informs his readers to what accounts the various items there discussed should be carried. Again, chapter eight, entitled the General Principles of Depreciation, is concerned almost wholly with methods of handling depreciation. For the student of accounting practice, this book, clearly and concisely written, should prove a valuable guide.

Part one covers in an elementary way the principles of bookkeeping, in which the fundamental books and statements

are described. Part two, called the Principles of Accounting, treats of Capital and Revenue, Depreciation, and the Balance Sheet. Then follow chapters which apply the principles to various forms of business activity, such as railways, banks, trust companies, insurance companies, factories, and municipalities. The book closes with a brief chapter on Auditing, and with appendices containing information concerning forms and statements.

It is difficult to understand why some of the chapters have been included in a book of this kind. For example, chapter fifteen, called Accounting in Reorganizations, is corporation finance, pure and simple; chapter twelve on Principal and Interest in Valuations is a discussion of the theory of annuities; chapter eighteen on Accounting for Insurance and for Life Tenures is a discussion of the fundamental principles upon which life insurance is based. No doubt, this is all valuable information to the young accountant, but if all these lines of investigation are legitimately within the field of accounting, one must revise one's conception of this growing "science." The best chapter is that on Factory Accounting, which makes a thorough study of the subject of costs.

Essays of Poets and Poetry, Ancient and Modern. By T. Herbert Warren. New York: E. P. Dutton & Co. \$3 net.

The nine essays composing this book are highly typical of modern academic criticism in England, in their leisurely movement, sound learning, and moderation, as well as in their inequality and occasional slackness of grasp. Vice-Chancellor of Oxford, President of Magdalen, author in prose and verse, Dr. Warren presents in collected form the occasional criticism—review articles, public addresses, and the like—of nearly fifteen years. All the better qualities of the *genre* he represents appear in the initial essay on Sophocles. The supremacy of the author is illuminated by parallels from many times and tongues. Particularly satisfying is the analogy with Goethe. In conclusion Dr. Warren stakes the case of Greek on Sophocles—a daring but a warrantable challenge to modernizing humanists. The historians, the philosophers, the other dramatists, even Homer, we may have in a fashion at second hand, or in measurable equivalents, but if "the world were ever to give up Greek as a part of the general culture of its most cultivated minds, the greatest treasure it would lose is Sophocles." To this, most Grecians will say amen. All that Dr. Warren writes about the Aristotelian distinction between "frenzied" and disciplined genius is excellent and for our times most salutary.

How the author of the brilliant essay on Matthew Arnold could have written

the rest of this volume is a puzzle worthy the attention of Baconian cipher experts. It seems to us the best thing yet written on that most serious of Victorian poets and most dandified of recent critics. Dr. Warren has stated Arnold's paradox fully and frankly and has unravelled it with a clarity, lightness, and sympathy more suggestive of the Rue des Ecoles than of "The High." One realizes as never before the highly unstable equilibrium of Arnold—something quite different from the frivolity of which he was commonly accused. Too much the man of the world to be wholly the poet, he was also too much the moralist to become completely the critic, and perhaps too much the publicist *in petto* to enter far upon either pathway of the muses. Everybody knows that overmuch school inspecting and the *res angustula* hemmed him in at every point. But Dr. Warren rightly concludes that Arnold's limitations were rather of temperament than of conditions. He gives the impression of a protean talent that never quite found itself. But it is much to say of any man—and particularly of a vacillator—that in the triple capacity of poet, critic, and pedagogue-theorist, he will not wholly die. Towards Arnold's none too auspicious excursions into theology, Dr. Warren seems to us something short of fair and generous. As mere influence, "God and the Bible" and "Religion and Dogma" probably rank with any similar English books of the half-century. The gist of the latter book is also that of the Modernist movement. In fine, most of the present-day pragmatist religious positions were cheerfully occupied by Arnold a score of years before the term had been invented. All this will doubtless pass, but meanwhile the pioneer deserves his credit.

Six of the seven remaining essays—The Art of Translation, Dante and the Art of Poetry, Virgil and Tennyson, Gray and Dante, Tennyson and Dante, Ancient and Modern Classics—leave a little the impression that the author has said learnedly and gracefully just what might have been expected. In that on Dante and Tennyson, he emphatically overdrives the free horse of personal parallelism. The concluding study, In Memoriam After Fifty Years, is an elaborate defence and exposition along the orthodox lines of Tennysonian commentary. It reaffirms Genung, Van Dyke, and the rest. No critic, we feel, has perceived the real critical dilemma involved. We are told that no one can appreciate the poem, unless he has lived it, while obviously no one who has lived it is quite in a position to pass upon it as sheer poetry. No other very great poem refuses the approach from without. In the case of "In Memoriam," now nearly sixty years away from us, the opportunity for circumspection seems suspiciously postponed. Possibly, it would bear