Solid studies on the economic history of pre-modern China are still rare in the West. This may partly be traced back to a lack of interest. But it has doubtlessly also to do with a missing understanding of the politico-economic principles of these economies. This is very often simply caused by the refusal to take earlier societies as such and analyze them in their particular economic characteristics. Instead they are regarded solely as a step or a phase in the development towards modern market economy. In other words, a teleological way of looking at history casts a cloud over a critical view for the particulars of an earlier economy. Christian Lamouroux knows about this problem. He, too, turns the attention of the reader to the question of teleology in history (p. 110). According to him, a pure institutional history, as it is for example overtaken by the annals (zhì 旨) sections in the dynastic histories, reduces political and ideological fights and concepts to simple circumstances – of a development the authors had in mind or wished to see when writing their histories – thus, providing the reader with a teleological historiography (p. 110). And where modern authors see a development towards market economy, authors of the Songshi 宋史, the Official History of the Song Dynasty, for example, had a development towards the re-establishment of the absolute power of the emperor as an ideal picture in mind.

Lamouroux, consequently, seeks to “re-combine” the economic text under investigation with its contemporary historical context, to “decode” the ideas and concepts standing behind certain political, administrative and institutional decisions, in order to find out the motives which lead to specific developments (p. 110).

The Songshi is the only one of the twenty-five dynastic histories which devotes an entire section, the “Shihuozhi 財貨志,” to public accounting. The chapter investigated in this volume is chapter 179, entitled “Kuàiji 會計” (calculations and accounting). It is the fruit of discussions and considerations on financial policies and organization, the fiscal budget and accounting practices in the Song, made by officials employed in this sector. The task for somebody who intends to explain this part of the economic history of the Song consequently consists in explaining, or “decoding”, as it is called by Lamouroux, the motives of these officials, which caused the Song authorities to carry out certain administrative changes in the financial sector.

The investigation of the text (ch. 179) has profited from comprehensive studies already carried out on the Shihuo section of the Songshi mainly by Chinese and Japanese historians. Of primary importance in this context were various works by Bao Weimin 包偉民, above all the well-known supplement to the Shihuo section of the Songshi, which he co-edited with Liang Taiji 梁太濤. Their corrections and complements served as a basis for the very well annotated in extenso translation of the chapter 179 by Lamouroux. And they are in general very helpful to explain certain concepts present in the Songshi.

His investigation is divided into four major parts: (1) a historical analysis of the role of economy and finance and the “culture” of calculations and accounting (kuaiji 會計) in China (Histoire Économique et Culture Comptable, pp. 9-25); (2) an explanation of the term “kuaiji” in the Zhoubi and in Song texts (La Notion de Kuaiji Sous le Song, pp. 26-68); (3) the historical background and circumstances behind the chapter 179 (Le Chapitre “Synthèse des Comptes Publics” dans l’Histoire des Song, pp. 69-120); and (4) the translation of chapter 179 (Traduction, pp. 121-249).

The first chapter treats the general historical background and introduces the arguments of scholars who have been working on the topic before. Lamouroux stresses that, different to Europe, the knowledge on economic accounting was not more or less restricted to private merchants and commercial organizations, but was an official government affair. The financial administration seemed to have served three major purposes: first, the collection of information on the resources; second, their administration in a way that social order and political domination was secured; and third, the control of the officials engaged as administrators (p. 14). As Lamouroux points out, despite of many difficulties, the early Song government was able to solve its inherited problems, as it was able to solve the problems of communication which were part of a central organization (p. 17).

The second chapter investigates the term “kuaiji”. Lamouroux does not restrict himself to the Song dynasty, but makes a comparison with “visions of the accounting organization” (pp. 26-52) in the Zhoubi 周禮. In spite of his doubtlessly correct emphasis that one should also pay attention to the emergence of accounting operations, the long sub-section on the Zhoubi makes it a little bit difficult for the reader to follow the original main argumentation, which Lamouroux resumes on page 52. He shows that during the Song the term kuaiji refers to “operations or numbers constituting an essential tool for counting, quantifications, valuations, classifications and controlling.” Pages 62 to 68 include a very useful table of occurrences of the term kuaiji in the Xu zizhi tongjian changbian 續資治通鑑長編 by Li Tao 李焘 (1115-1184). Also other tables are included (for example pp. 37-43 on relevant details in the Zhoubi).

In the third chapter Lamouroux presents his basic analysis of the Kuaiji chapter in the Songshi. In a detailed way he treats the compilation history of the Songshi, dedicating much attention also to the writing of official history and the question of historiography, first in general and subsequently during the Song. Providing a comparison between the Kuaiji chapter in the Songshi and relevant passages in other, non-official Song sources, such as the Changbian, the Wencian tongkao 文獻通考 by Ma Duanlin 馬端臨 (1223-1296), the Sanchao guoshi 三朝国史 by Li Yijian 李夷簡 (979-1044) etc., Lamouroux again refers to the already mentioned investigation by Liang Taiji and Bao Weimin. The latter had been able to reveal several elements speaking in favour of the Wang Anshi reforms, which are present in the unofficial histories, but have been cut in the Kuaiji chapter of the Songshi (p. 95).

A study of the text suggests at first sight that the imperial power and the Palace Storehouse (neizangku 内藏库) generally constituted the foundation of the central finance administration. But upon closer investigation it becomes evident that certain changes occurred in the course of the dynasty. Concerning the evolution of financial institutions as they are reflected in the Kuaiji chapter, modern historians, so Lamouroux, have agreed to distinguish “three successive moments” (p. 104): the control of the Finance Commission by the emperor and the court (1), the favouring of the reforms undertaken by Wang Anshi 王安石 (1021-1086), which aimed at turning the administrative apparatus into the principal instrument of centraliz-
ing the state's resources (2), and the evident multiplication of payments and deductions by the local authorities during the Southern Song (3), which were initiated as a consequence of the government's steady search for new financial resources.

In reality, it was only during the first period of the dynasty, until the early eleventh century, that the emperor in fact maintained the control over the equilibrium of the Finance Commission. The virtuous policy of frugality and severity which is reflected in the Songshi, is, according to Lamouroux, consequently not solely an expression of the "moral authority" of the "chef de maison" (p. 107), but also of the direct power which the early Song rulers still exercised on the government. It is the ideal picture of the absolute power of the emperor which the Kuaiji chapter provides the reader with. What happened after that is described as a loss of and subsequently as a wish to return to imperial power and authority.

The reforms of Wang Anshi, which have radically changed the picture a reader makes himself of public finances and imperial power during the Song, are hardly present in the Songshi. This should probably or at least partly be traced back to the fact that, in the long run, his reformed finance administration was incompatible with the political, economic and military reality the authors of the Kuaiji chapter were confronted with.

Against the background of the continuing financial problems in the course of the eleventh century, the question of the efficiency of the financial administration arose. Former research, referring to the complexity of the relations between the Finance Commission and the Palace Storehouse, has not seldom underlined the impossibility for the central administration to assess and to distribute its resources correctly (p. 107). Other scholars, however, paid more attention to the local levels and have started to investigate more systematically the relation between local finances and the central government administration. Originally, the idea prevailed that public finances were strictly in the hands of the central government, local finances simply did not exist. Later research, so Lamouroux, has correctly stated that in reality every circuit possessed its own financial specification, because it had to respond to the requirements of the court (p. 109). Scholars basically agree that 1040 – this means a time, when after a series of wars against the Tanguts more money was needed for military purposes – was a first turning point in the financial administration, which later led to the structural reforms of the 1070s. Scholars, so Lamouroux, also agree that this development caused the emergence of a second financial system (p. 111).

Under the reign of Emperor Renzong (r. 1023–1063), the central government for the first time tried to impose additional payments on regional and local authorities. Confronted with the financial problems, Wang Anshi sought to establish real financial autonomy of the central administration authorities (p. 112). It became, however, evident that corruption among the court at the turn of the eleventh century and the military and political changes accompanying the dynastic restoration after 1130 were in the long run incompatible with this second financial system (p. 114). This was perhaps one of the reasons why the reforms are hardly mentioned in the Songshi. Confronted with a complex institutional reality and being representatives and witnesses of a later time, the authors obviously did not want to speak much about administrative measures which had ultimately turned out to be infeasible.

The developments after the Wang Anshi reforms are presented as a "return" to imperial authority or "normality" of the court, and the whole Songshi chapter is mainly silent on the

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2 In this section, Lamouroux primarily analyzes the argumentation of Bao Weimin and Wang Shengduo 汪聖鐸．
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Southern Song financial system. With increasing monetary demands, the central government simply often ignored the financial problems at the lower levels of administration and initiated indirect taxation methods. It imposed more and more additional taxes, tributes and payments and the local and regional authorities had to see where to obtain their financial means from. In this context, the so-called third moment (p. 104), which becomes evident when reading the Kuaji chapter is that the financial administration of the later Song period was characterized rather by an immense disorder than by decentralization (p. 118). At first sight, it may look as if regional and local authorities had gained in importance. In reality, they only reacted to the requirements of the central government.

In their explanations, many of the modern scholars, so Lamouroux (p. 119), seem hitherto to have ignored the innovations which were de facto introduced into the fiscal system in the course of the search for new financial means. Reading the Songhi, the most eminent of the officials in charge of finances consequently tried to construct a durable financial system based on one central idea: to carry out the required payments at low rates on a multitude of operations within the administration – monetary transactions, land contracts, and the consumption of monopolized commodities. Some of the officials were obviously able to formulate the theoretical foundations of indirect finance. They did not hesitate to take into account private property, production or exchange transactions in order to raise more money, nor another essential economic sector – consumption. Against this background, Lamouroux points out, we can trace back the gradual development of the financial administration since the early Song. Strong because of the autonomy gained as a result of the Wang Anshi reforms, a powerful and extensive organisation affirmed its capacity to develop its own requirements and to adapt its framework of society to the fiscal and financial goals of all its administrative components (p. 119).

Following Lamouroux, it is the ensemble of this evolution of bureaucratic power, which the Kuaji chapter gives to read, even though very often in a rather incoherent way (p. 120). In depicting the history of their reigning dynasty the authors of the Kuaji chapter certainly followed well-known points of reference in order to make the complex and confusing history of institutions transparent which they had to write about. At the same time they were biased to adopt a standpoint which would have done justice to all the developments in the financial administration which had happened after the loss of the North. A kind of caution resulting from this bias was perhaps also one of the reasons why the chapter is so relatively incoherent and why it is mainly silent on the history of the Southern Song (p. 120).

Lamouroux's bibliography includes all major Chinese, Japanese and Western studies on the topic and may, in this respect, also serve as a reference tool for anybody who wants to get a survey on what has hitherto been written on the topic. A comprehensive index body, divided into a personal index, an index of institutions and titles and a general index, at the end of the volume facilitates the practical handling for the reader.

To sum up, Lamouroux has done a very good job. He "recombined" the chapter with the contemporary historical background and "decoded" many ideas behind the political practice. Even if one does perhaps not agree with all of his arguments, this volume is a refreshing solid study on the history of Song economy. In many respects the volume may even be taken as a kind of Western reference book for scholars who intend to get a better idea of what "accounting" (kuaji) meant during the Song dynasty, how the term was first used in the Zhouli and later during Song times, which changes had taken place in the financial administration or

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which officials were responsible for financial jobs. It is, however, at times not easy for the reader to follow the author’s thread of argumentation.

Angela Schottenhammer


Wichtig sind auch die im größeren historischen Zusammenhang zu betrachtenden Gründe für den schließlich Untergang der Nördlichen Song. Sechs Gründe werden von