

Business History REVIEW

Published by the Harvard Graduate School of Business Administration

THE ROBBER BARON CONCEPT IN AMERICAN HISTORY	1
THE STORY OF THE ALBERTI COMPANY OF FLORENCE, 1302-1348, AS REVEALED IN ITS ACCOUNT BOOKS	14
THE AUGUSTA (GEORGIA) MANUFACTURING COMPANY IN PEACE, WAR, AND RECONSTRUCTION, 1847-1877	60
PUBLIC ACCOUNTING IN THE UNITED STATES FROM 1913 TO 1928 James Don Edwards	74
THE SMALL CITY INDUSTRIALIST, 1900-1950: A CASE STUDY OF NORRISTOWN, PENNSYLVANIA	102
THE AMERICAN BUSINESS SYSTEM – BY THOMAS C. COCHRAN A REVIEW ARTICLE	116
Kenneth W. Boulding - John Kenneth Galbraith	

BOOK REVIEWS

Are Listed in the Table of Contents

The BUSINESS HISTORY REVIEW

PUBLISHED QUARTERLY BY THE HARVARD GRADUATE SCHOOL
OF BUSINESS ADMINISTRATION

■ VOL. XXXII, NO. 1 – SPRING, 1958 ■

EDITOR

GEORGE S. GIBB . . . Harvard University

ADVISORY BOARD

KENDALL F. BEATON	•	•	•				· · Shell Oil Company
EDWARD C. BURSK							· · Harvard University
VINCENT P. CAROSSO			•				· New York University
ALFRED D. CHANDLER	, jr.	•					Mass. Institute of Technology
DONALD T. CLARK							· · Harvard University
ARTHUR H. COLE .						.]	Harvard University [Emeritus]
RAYMOND DE ROOVE	R	•	•				· · · Boston College
JAMES F. DOSTER		•	•			•	· University of Alabama
RALPH W. HIDY .							· · Harvard University
HENRIETTA M. LARSO	ON	•					· · Harvard University
RICHARD C. OVERTON				•	•	Ass	ociation of American Railroads
JOHN B. RAE		•	•	•			Mass. Institute of Technology
A. K. STEIGERWALT	•	•	•	•			· University of Michigan
BARRY E. SUPPLE.	•	•	•	•			· · Harvard University
JOHN S. TOMAJAN		•	•	•			· · Washburn Company
GERALD T. WHITE	•	•	•	•	•	•	San Francisco State College
HAROLD F. WILLIAMS	ON	•	•	•			 Northwestern University
CHARLES H. WILSON		•	•	•	•	•	· Jesus College, Cambridge
JAMES C. WORTHY	•		•	•			· · · Sears, Roebuck & Co.

Editorial Assistant: HILMA B. HOLTON

The Business History Review is published in the Spring, Summer, Autumn, and Winter. Address all communications, including manuscripts and change of address, to Business History Review, 214–16 Baker Library, Soldiers Field, Boston 63, Massachusetts. Telephone Kirkland 7–9800. Regular subscription rate \$10 per year. Special rate for teachers and students \$5 per year. Single copies and reprints of most articles are available; information on request.

The Business History Review does not assume responsibility for statements of fact or opinions made by its contributors.

Contents are currently indexed in the Business Periodicals Index, The H. W. Wilson Co., 950 University Ave., New York City. Entered as second-class matter at Boston, Massachusetts. Printed at the Harvard University Printing Office.

Copyright, 1958, by the President and Fellows of Harvard College

CONTENTS

THE ROBBER BARON CONCEPT IN AMERICAN HISTORY HAL BRIDGES	1
THE STORY OF THE ALBERTI COMPANY OF FLORENCE, 1302-1348, AS REVEALED IN ITS ACCOUNT BOOKS RAYMOND DE ROOVER	14
THE AUGUSTA (GEORGIA) MANUFACTURING COMPANY IN PEACE, WAR, AND RECONSTRUCTION, 1847-1877 RICHARD W. GRIFFIN	60
PUBLIC ACCOUNTING IN THE UNITED STATES FROM 1913 TO 1928	74
THE SMALL CITY INDUSTRIALIST, 1900-1950: A CASE STUDY OF NORRISTOWN, PENNSYLVANIA	102
THE AMERICAN BUSINESS SYSTEM – BY THOMAS C. COCHRAN A REVIEW ARTICLE KENNETH W. BOULDING — JOHN KENNETH GALBRAITH	116
BOOK REVIEWS	
Arthur M. Schlesinger, Jr., The Crisis of the Old Order, 1919-1933. Reviewed by John B. Rae	122
A. G. Lowndes, ed., South Pacific Enterprise: The Colonial Sugar Refining Company Limited. Reviewed by Benjamin Haggott Beckhart	125
E. N. Hartley, Ironworks on the Saugus: The Lynn and Brain- tree Ventures of the Company of Undertakers of the Ironworks in New England. Reviewed by James H. Soltow	127
Van Allen Bradley, Music for the Millions: The Kimball Piano and Organ Story. Reviewed by Milton J. Nadworny	129
W. A. Dinsdale, History of Accident Insurance in Great Britain. Reviewed by Harris Proschansky	131
Dermot Morrah, A History of Industrial Life Assurance. Reviewed by Harris Proschansky	133
Raymond Walters, Albert Gallatin, Jeffersonian Financier and Diplomat. Reviewed by William Miller	136
Kurt Samuelsson, Ekonomi och Religion. Reviewed by Lennart Jörberg	138
Isaac F. Marcosson, Anaconda. Reviewed by Kenneth H. Myers	141