

## REVIEWS

**Economic Control of Iron and Steel Works.** By F. L. Meyenberg; with a Foreword by Sir William Larke. (Chapman & Hall Ltd., London), 1942. Pp. xx + 332. Price 25s.

The author of the book is an acknowledged expert in the subject-matter treated and is now living in England as a naturalised British subject. He was engaged for more than a dozen years, first in the German iron and steel industry and then as a Professor of Industrial Administration at a technical university, when he frequently participated in the meetings of the Committee of Works-Economics of the Verein Deutscher Eisenhüttenleute. He was employed by the British Iron & Steel Federation at the time when the "Uniform Costs System" was being compiled, and has been working in the British iron and steel industry for nearly seven years.

The purpose of the book as stated by the author is to discuss the individual parts of economic control and their connections with each other. Only the point of view of considering economic control as an inseparable whole of technical, commercial, administrative and psychological questions can produce the favourable result, which should reasonably be expected from the necessary clerical apparatus. The book deals with these problems from the point of view of the iron and steel industry, but the fundamental explanation can be considered as valid for industrial works generally.

The book describes in five parts the whole sphere of economic control:—accountancy proper and its results, the balance sheet and profit and loss account; works accounts, i.e., costing systems in the individual departments of a large iron and steel works; job accounts—general equations of costs, production and sales statements; standard costs—their derivation and application in budgeting and estimating; and finally, the organization of economic control in which the author indicates proposals for improvement based on his experience, and logical conclusions.

The merits of the work have been fully dealt with in the Foreword by Sir William Larke, K.B.E., Director of the British Iron

and Steel Federation. Sir William supports the author's view that the relationship between the accounting, commercial and production departments of works should be that of active and understanding co-operation. It is suggested by Sir William that this co-operation will undoubtedly be stimulated by a study of this book and that all those already in or aspiring to executive positions in the industry, whether technical, productive, commercial or financial, should carefully consider this book.

In India, the book ought to be welcomed by not only those who are concerned with the iron and steel industry, but by all who have anything to do in the management and planning of industrial works in general or are going to take part in the shaping of India's industrial future.

J. S. VATCHAGANDHY.

**Science and Everyday Life.**—By J. B. S. Haldane. F.R.S. (Pelican Books, Penguin Books Co., London and U.S.A.), 1941. Pp. 192.

This is an age when science has been continually influencing and dominating every aspect of human life and culture. It is, therefore, essential that the ordinary man and woman should not only try and understand the achievements of science but also realise their impact on his life and thought. Gifted thinkers like Professor Haldane have taken upon themselves the task of bringing this scientific knowledge to the door of the common man through the hospitality of the columns of the "Daily Worker".

The enterprising publishers of the widely appreciated series of Pelican books, have brought together some seventy of these articles as a compact and inexpensive edition, which is prefaced by Professor Haldane himself. The author has dealt in simple and clear language with a great variety of topics—meals, heredity, mathematics and physics, science and society, etc. This series of articles is all the more interesting because of the circumstance that Professor Haldane has happily mixed his own pet Marxist political philosophy with the facts of science. This is a collection which will be gratefully received by the common man



and constitute a guide to those who aspire to render science intelligible to the general public.  
V. S. G.

**Animal Life.** By J. R. Bhatt, Moratu Vidyalyaya, Moratuwa, Ceylon. (Published by the author), 1941. Pp. iii + 253. Rs. 3.

This book has particular reference to animal life in Ceylon and the author who appears to be a teacher of Biology in that country has evidently an abundant interest in and intimate knowledge of the fauna of Ceylon and he has dealt with the subject in a manner intelligible to both the layman and the biologist. Everywhere the economic aspect of the animal life of Ceylon has been emphasised and the book gives a popular account of the bearing of the fauna of the island on human life and activity. The arrangement of the chapters does not indicate the sequence of zoological evolution but in beginning his book with an account of insects the author evidently has in his mind the great part they play in human affairs and the immense importance they have assumed in the lives of men. Ceylon, like India, is an agricultural country and insects of particular interest to the agriculturist have been given special treatment.

Generally speaking, the faunal life of Ceylon is not very different from that of South India and the educative value of the book is therefore not restricted to the island of Ceylon with which it mainly deals. The insects the author has described, the earthworm and the leech, the frog, the fish and the fowl, and the various mammals the author deals with are also denizens of peninsular India and *Animal Life* is therefore of as much value to students and teachers in South India as it is to those in Ceylon. The book is evidently very popular in Ceylon and there is every reason to believe that it will be just as greatly in demand in India also.  
B. R. S.

**The Eternal Quest: Studies in Philosophy.** By M. A. Venkata Rao. (Hosali Press, Bangalore), 1942. Pp. 254. Rs. 5 or 7s. 6d.

Dedicated quite appropriately to the "Spirit of Philosophy" and animated by the "motive" that "a variety of concrete Idealism able to meet Realism at its 'toughest' with a determination to do justice to every

phase of problems, with a willingness to follow the method of analysis so far it can be followed with meaning (p. iii—Preface) Prof. Venkata Rao's book *Studies in Philosophy*, is sure to remind his readers of the sternly intellectualistic attitude of Hegel who is said to have gone on working with his speculative effort within ear-shot of a fierce fight and roar of cannons. "Philosophical studies" in 1942, the year of grace, which finds India threatened by unscrupulous aggressors would easily demonstrate that well-directed Indian cultural endeavour is always devoted to the Eternal Quest. In the publication under notice, Prof. Venkata Rao has brought together eleven essays many of which had already appeared in periodicals. Each essay is independent in itself, dealing with a specific topic or problem. Though throughout comparative study of Indian and European doctrines is attempted, three studies distinctively deal with "Karma and Kant's Postulates of Morality", "Christian Immortality and Hindu Re-incarnation", and "Bradley and Bhagavad-Gita".

In judging a collection of studies or essays on different problems of philosophy, a reviewer is sure to find himself at a disadvantage as the publication is not devoted to a development of a single theme or thesis. Each essay or study will have to be thus judged on its merits as an independent unit. I shall consider one or two as within the limits of this notice, it would be impossible to cover all.

In his study on "The Notion of Difference in Dvaita", Prof. Venkata Rao examines the criticisms urged against the concept of difference by adherents or advocates of Monism or Absolutism (Advaita) and comes to the conclusion that "Both are systems of idealism, for both uphold an infinite consciousness, but Advaita is pure idealism denying all otherness whereas Dvaita is concrete idealism accepting otherness as essential to the nature of reality" (p. 145). I am afraid the conclusion does not describe Dvaita as it is. Upholding of an infinite consciousness (spelt with small "i" and "c" by the professor) does not necessarily make or convert a system into Idealism. On the contrary, the issue both in Indian and European systems is between Idealism and Realism. Quite apart from consciousness, finite and infinite, Realism admits objects