

Reviews

Tomas Bata, “*Knowledge in Action: The Bata System of Management*” (Reflections and Speeches).

Translated by Otilia M. Kabesova with a Foreword by Professor Milan Zeleny (Fordham University, New York).

This is a remarkable book by a remarkable man. Tomas Bata was born in 1876 and became a certified shoemaker by the time he was 14, in a line of shoemakers going back 7 generations to 1610. At the age of six he was already making, and selling, tiny leather shoes for dolls, made from waste scraps of leather from his father’s work. His mother died when he was ten. He dropped out of school at the age of 14 and became a salesman for his father’s work.

At the age of 18, in 1894, with his brother Antonin and sister Anna, he founded the Bata Enterprises in Zlin, Moravia, in Czechoslovakia. At the end of the first year the enterprise was technically bankrupt. Antonin went into his military service while Tomas applied himself to the business with such energy that the creditors agreed to extend their credits. Within two years the loans were paid off. By 1927 the enterprise had 12,000 employees and Bata was a millionaire.

Many other men have started from similar humble beginnings and become millionaires. What makes the Bata story different, and of interest today, is that along the way he invented a unique approach to management, and through it, produced an enterprise which became the unquestioned leader of the shoe industry of the world. Professor Zeleny¹ has listed nine practices which distinguished the Bata system of management:

1. Emphasis on continuous improvement and innovation in all aspects of the work, including main-

tenance. The machine shop was expected to work like “clockwork”.

2. 10% of the engineering employees were involved in R&D in the shoe industry. In-house adaptation and re-building of *all* purchased machinery was routine.
3. Assurance of continuous high-quality output; elimination of breakdowns and stoppage; individual worker responsibility.
4. Manufacturing flexibility achieved by creation of small, autonomous workshops and making each machine self contained and driven by electric motors. (At the time electric motors were new, called “electric robots”).
5. Quick changeovers in product styles and types (in a few hours) by rearrangement of the line through disconnecting some and reconnecting other machines.
6. Close personal relationship between machines and workers. Personal ownership and pride of workmanship was encouraged.
7. All operators were able to stop production line conveyers at will; all time wasted in production minimized (everything had to be *just in time* for the next step). All machines designed to serve *the process*, not just to perform an individual operation.
8. Dedication to automation. One of the Bata machines “did everything but talk and sing”. It was shown proudly to the notes-taking overseas visitors but they were never able to copy it. A machine called the “Union Press” produced a pair of shoes in a single movement.
9. A perfect, semi-automated, rotational system of *preventative* maintenance of all machinery (including full overhauls and updates) carried out without ever stopping the production.

These nine practices could not have been instituted and maintained if Bata had not at the same time introduced a number of practices on the *human side of management* which made them possible. Before Bata could develop the humanistic side of his

¹ Zeleny, Milan “The roots of modern management: Bat’a-system”, *Human Systems Management*, V6, N1, 1986, p. 5.

managerial philosophy, he had first to shed his inherited views of the place of work and management in society. Bata's own discussion of how his views changed has meaning today.

In Zlin, the Roman Law had replaced the Slavonic Law, but the ethics of Slavonic law remained as a cultural heritage of the common people. According to Slavonic law, all community members put the fruits of their labor in a single barn, from which the products were distributed among community members by the chief, according to his conscience and his best judgment of need. Anyone who, through his own work and effort, managed to accumulate more than "his fair share" was looked upon with distrust and hostility. Among the workers of Zlin, therefore, there was a distrust of factory owners and those who organized the work of others. Bata shared this philosophy and it troubled him as he found himself becoming "one of them". As an owner manager he realized he was becoming different from the "common man" from which he had come.

Yet as he travelled to greater and greater distances from Zlin he became aware that the more industrialized the country, the more prevalent managers became, the better off the people lived, even the common people. This conflict between his inherited views and what he saw troubled Bata. How could he raise the standard of living of the people of Zlin without betraying his heritage. Even when he had only a small factory, people upbraided him: "You leech, you slaver . . ." To compete with the factories in Germany and America, however, he needed to introduce steam engines and to purchase steam engines he had to accumulate capital. In Bata's own words: "There was no way out. I had to stay in my place and become the hated and loathed industrialist, leech and slaver, in order to serve the people." No doubt reflections like these are crossing the minds of people in the former Soviet Union today.

In 1904, at the age of 28 he went to America where he was, most of all, impressed by the fact that work was not despised. Businessmen and workers socialized without class distinction. Even the son of a millionaire or of an ordinary worker did not hesitate to sell newspapers on the street *and his father was proud of him*. "You could only see

rolled up sleeves and joyful work," Bata observed. Bata was impressed, also, by the skills of the workmen with the machines in American factories. He got a job as a workman in a shoe factory in Lynn, Massachusetts, for the sole purpose of learning factory skills.

There is a gap in the record of Bata's development between 1904 and a decade later, at the start of World War I. By that time Bata had developed his views of management and was busy converting them to deeds. All that we have is a single comment by Bata: "In America I liked the better and more equal relationship between worker and employer. I am master, you are master. I am businessman, you are businessman. I wished that such a way of life could also pervade us here in Zlin. I wished that we could all become equal, somehow."

During WWI, the Bata plant in Zlin was under military supervision. Families were provided for by a company co-op, with subsidy for food for as many as 35,000 people (workers plus their families), provided from the profits of the factory. At the end of the war, the factory was burdened with machinery unsuitable for the civilian market, an intense shortage of materials, high prices and at the same time saw huge worldwide markets of people needing shoes. Bata believed that the future would be best served by selling large volumes of shoes at very low prices. When the shoe merchants wanted to keep the prices high, to take advantage of the shortages, Bata established his own retail outlets.

Bata understood that the purpose of an enterprise is create jobs and to remain in business forever. When the crash of 1922 came, he saw two possibilities: curtail production and lay off workers or lower wages and prices drastically and keep the factory running, even at loss. Because of his excellent relations with the workers, he could do the latter, slashing wages by 40% and prices by 50%. He also purchased and sold to the employees food and other necessities (such as bicycles) at 50% of the market price.

To lead in the sacrifices, Bata enlisted first the top ten of his management team. In his own words:

"And just as the fish begins to rot from the head, so can an organization's reform be started from the top only. We decided, therefore, to begin with ourselves, by forgoing our midday rest and by lunching at the factory canteen during our working time."

The number factory buildings grew from 4 in 1923 to 70 in Zlin and Otrokovice 10 years later.

Because I have been a student of W. Edwards Deming, it was of great interest to me to read Bata's words and compare them with Deming's teachings. Here are a few examples which I found of great interest:

Bata knew that the next person in line is your customer. He said:

"A worker who drives a tack in a spot which subsequently has to be stitched over, is helping to destroy affluence. As a result of such a mistake, the cobbler's thread tears and the person who later buys the shoes – for the last penny in his pocket, maybe – loses the sole, or at least, gets water in his shoes. We must therefore adopt a general working morale which blackballs shoddy jobs; he who passes on to his co-worker a piece of work unfit to be continued cannot be considered an honest man. When the spreader opens badly the channel, the sole cannot be properly stitched on, adhesive cannot be applied and the folder is unable to close it. We are thus inconveniencing one another . . .

Every one of us must do his work as needed by the person it is intended for; this is, in the first place, the worker standing next to you."

Bata introduced profit sharing and aimed to produce "autonomy in the workshop". He desired that all of his people participate in the management of the firm and to make this possible, insisted that all employees learn how to make profit and loss calculations. He posted weekly data on the operations of the factory so that everyone would know where the money went.

Bata believed that people had to learn three things: (1) How to earn money; (2) How to spend money wisely; and (3) How to save money. He established his own technician school for the first, his own business school for the second and ran his company as an example of the third. Employees invested in the company and received 10% interest. The company owed no money to banks and paid cash for all its deliveries. The debt equity ratio was zero!

Bata had some definite views about education for business.

The only thing I hold against the business colleges is the fact that while acquiring theoretical knowledge, their students are prevented from developing other qualities (resourcefulness, etc.), definitively more useful to the future businessman. At the present time, the life of the Business College

students resembles very much the life of their colleagues at the universities; yet, the life of a businessman is entirely different from the life of a priest, a professor, lawyer, etc. A businessman's life is hard and difficult, his working days are incomparably longer than those of the professional people. A businessman's day is a constant struggle with hours, with time.

A man who starts this difficult life at the age of twenty two, will hardly be able to adjust to it. Therefore, Business College graduates can most often be found in government services, or in banks and bureaucratically managed large industrial corporations; only a negligible percentage of them joins purely commercial enterprises.

There are many Czech cities where a Czech industrialist or a Czech businessman did not succeed due to the fact that he tried to copy the life of the bureaucrats leading the local society.

It is difficult to find the right way of educating young people to become entrepreneurs, whether independent or employed in larger associations. In any case, it is advisable that the administrators of Business Colleges compare the life of their students with that of business apprentices learning by practical experience and that they try to adjust it to the life of a future businessman. It will then become obvious that two months of vacations (actually three months with Christmas and Easter holidays added) are useless for a 16–18 years old young man and at variance with the life he is expected to lead. Even after many years of activity, an independent businessman can indeed hardly afford such long vacation, may he need it for serious reasons.

The job of a practicing businessman is approximately as difficult as that of a tight-rope walker. If we teach a youngster in theory the laws of gravity and balance and send him then at the age of twenty two to earn his living by tightrope walking, we will find out that two things will prevent him from applying in practice the theory he learned: his limbs will be already too old by then and therefore he would not even think of it to expose those limbs to such danger. The purpose of the Business Colleges is to teach their students to create values by honest work. An entirely different purpose indeed from that followed by other academic institutions. Therefore, the Business College students also must lead an entirely different life than all other academicians.

It must be obvious at the Business College campus that already a seven year old boy wanting to succeed in life must learn in practice to create values, i.e. to earn money. We can find this attitude in most Western countries not only with children of businessmen, but of lawyers and professors as well. A twenty-two year old graduate of a Business College should get the worst grade if he did not yet create any values, if he used his vacations "for leisure purposes" only and was living solely on the allowance from his parents.

Today, how many business schools can we find which will proclaim that their first duty is to teach students “how to create value?”

Bata also had some firm opinions about education in the early years. He insisted that mathematics be taught by reference to the practical problems faced by the families of the children. In this way they could add to the knowledge of their parents and be given duties within the family to help control and advance the family fortunes.

The changes Bata introduced did not come easily. He was a breaker of paradigms. He insisted that all the information on expenses in the factory be shared with everyone, even if this meant that competitors would know details of his costs. Of one employee, he wrote “He became furious when he realized that his employee could know the exact amount of money he, the boss, used for his personal expenses. He said that to him it was unthinkable, that such things he would not even tell his own wife, and quit.”

Bata had an intuitive understanding of psychology. Here is a “lesson” he taught a group of his managers:

“Three men were cutting the edges in that workshop. When I entered, I knew all I needed about them to understand their work. I called the foreman and asked him which of the three works best. He pointed out a sturdy man in his best years. A handsome man, straight as an arrow, extremely polite. I looked at his work and then at his neighbor’s work. His was the worst.

“The man was able to establish the best possible relations with the foreman and the supervisor. He was one of those people nature bestowed with good looks and that already made him agreeable. He cared how people talked about him. He managed to get the foreman and the supervisor under the spell of his words and of his good looks and to base their opinion about him on his person – not his work. The second cutter was an unsightly man with a rough way of talking and the third man hardly spoke at all. Although they worked much better than the good looking young man, they were constantly criticized by their superiors. They made them responsible for the bad edges and considered negligent.

“The two cutters were well aware of the bad work of their colleague and knew as well that he was the favorite. As a result the entire workshop produced crooked edges. Hardly anything else could be expected under such circumstances.

“Could I have successfully accomplished my task there had I not been familiar with the conditions unknown on the out-

side and had I not carefully thought out the way to face them?”

Bata’s business philosophy is summed up this way:

Some businessmen are working very hard to increase their profit. They might be even more successful if they reflected upon how to increase the profits of their commercial partners as well, because it will definitely help their own earning power. A commercial activity profitable only to ourselves becomes, in the long run, unprofitable.

Great progress in production is based on minor improvements, which often influence the entire working process. It is therefore useful that all employees, but particularly the owner himself, strive for progress. All owners should realize that they must reinvest profits resulting from improved production methods and divide them evenly between employees, customers and enterprise. Only an entrepreneur who understands that it is his duty to serve the interests of his employees and of the public will be trusted.

Employees as well as customers will soon find out if the only interest of the enterprise owner is to make money and live in luxury or if he intends to use his abilities for the benefits of others.

The willingness of the enterprise owner to work even harder than his employees and to make personal sacrifices removes the greatest obstacle to achieve progress in production and to avoid losses caused by wage disputes and bargaining for the prices of products.

Neither laws nor other means of coercion will bring about higher entrepreneurial morale. Even the best social legislature may be sometimes more to the detriment than to the benefit of working people. Authorities might enact laws ordering entrepreneurs to be charitable, yet they cannot force people to become or to stay entrepreneurs, because even the worst ones of them are better than none.

A higher level of entrepreneurial morale is the result of a better enterprising spirit. Tough competition takes care of the classification of entrepreneurs and only the good ones survive. State or private monopolies, curtailing of free way of life or any kind of protection of small or large enterprises from domestic or foreign competition inevitably leads to a lower production morale and interferes with progress in production . . .

Bata understands what we mean by the phrase “win-win”. He wrote:

A profit brought to each participating party by a particular transaction should be considered as honest business. Business, or industrial management, should not increase the wealth of only one person, but also of all the others par-

ticipating in it . . . Large enterprises can be built-up and managed only by utmost honesty, i.e., by the most advantageous distribution of the values acquired to all participants.

Bata felt a responsibility beyond the successful running of his factory. He was at odds with the rest of the members of the Shoe Manufacturer's Association:

Our work was beginning to take an unexpected development, when our fellow workers realized, from a publication of the account sheets of our factories, that the undertaking had adopted both towards them and towards our customers a strictly just attitude. At the time when we were deliberately moving towards the system or work that we have now adopted, economic conditions in Czechoslovakia were similar to those existing today in most European states. The policy of deflation then practiced had caused the economic indices of our country to rise to a level such that goods could be sold neither on our national markets nor on the world markets even at less than cost price. Our currency was being revalorized much more energetically than it is now by the present increase in the value of gold, and the results were accordingly severely felt. Most of our undertakings found it more profitable to stop manufacturing and to leave the unemployed on the hands of the State.

I refused to do anything of the kind because I thought this was simple cowardice. I saw clearly that if our undertakings were to adopt this point of view, a continual increase in the price level would ensue, with a lowering of the standard of living and an aggravation of national economic conditions. I was convinced that somebody would be found to break this vicious circle. I resolved that I myself should be that person.

The position in which we found ourselves was very much like the present situation of the English and German shoe trade. Unemployment was shown by high economic indices.

The English or German manufacturer cannot sell boots to Hindus because the Hindus cannot sell their rice at a sufficiently high price on European markets to use their profits in buying English or German shoes. These manufacturers are in a vicious circle; they sell at high prices because their production is small, and it is small because of the high cost price of their goods. The problem is thus to lower the cost of shoes in England and Germany to the price at which Hindus can buy. They must be much cheaper. Manufacturers would have to reduce their price:

1. in proportion of the difference between the prices at which they formerly bought their raw materials, and the price that the Hindus are able now to pay,
2. to the extent that the increase of their production increases the burden of taxes that they pay,
3. to the extent to which, because of their limited production, their indirect costs are higher,

4. to the extent that this reduced amount of business entails a loss of interest on their capital.

There are many manufacturers to whom these calculations should prove worth while. They might even discover after making them that their figures are still too high. Every manufacturer should ask himself whether he has supervised general expenses because he retains in his organisation a number of useless employees merely to create and maintain high prices for his goods. In saying this, I have in mind the organization of various trusts, the aim of which has been to increase prices. If the aim of such methods is only to keep as few undertakings working as are possible working, in order to maintain prices at high levels, they must be rejected.

In many branches of industry, only half the factories work and there also are grants to factories that are not working, in order to keep them closed. What purpose in putting manufacturers on the dole? Both workers and employers must implement more reasonable methods. Both should adopt the point of view that no pay can be accepted except for actual work done, and that this work must be done in such a way to render the greatest service to the greatest possible number of individuals. Thus may prices fall to the desired level and neither the price of goods nor wages are reduced below that which healthy economic development calls for.

When there is not enough work, as is at present the case in certain States, it is necessary to work on any terms that can be obtained. Only the facing of realities, how ever unpleasant, will make it possible to regain better times, when wages as well profits will be larger.

Such was my opinion in 1922 and my fellow workers shared my faith. We reduced the price of our goods by fifty per cent and our fellow workers gave up forty per cent of their wages. Since then their wages have more than doubled. Our production has increased tenfold and the Czechoslovakian shoe industry has found itself in the first rank of exporting industries of this kind in the world. We have assisted our employees. Their number has increased sixfold, and we have helped ourselves, our State, and above all, our customers.

If we had not followed our policy, the country would have worked for many years with an unfavorable trade balance, and the consumption of boots and shoes would have constantly decreased on our market.

The duty of an industrial or commercial enterprise is to open the way to fortune for millions and millions of individuals. This may only be attained when every article is manufactured at the place where it can be produced in the most advantageous conditions.

European trade and industry presents a very unsatisfactory picture when judged by this standard. Entrenched behind

tariff walls, the nations are struggling against each other and look upon any neighbor who managed to break through these walls as a national enemy. This conception has resulted, as regards the boot and shoe industry, in more than a thousand million people in the world are barefoot. The same is true of other branches of industry. In these conditions no one be astonished if Europe, once a pioneer of culture and civilization, should be thrust into the background and that there should even be talk of its decadence.

The great European states need men who are afraid neither of the rage of manufacturers who realize that a certain portion of their capital will at the outset be taken from them, nor of the curse of millions of men, when they are obliged at the outset to be content with low wages. It is by doing this in all countries that the sole means of curing the economic body of the State will be found, of increasing wages, of lowering prices, of increasing profits and of contributing not only to the development of private enterprises but also to the progress of Europe for the greatest good of mankind.

Bata was also active in the politics of Zlin. Because of so many difficulties in getting better roads and schools in his community, in 1927 he organized the Bata Candidates who received 82% of the votes case in Zlin. He pushed through reforms in education, in road building, in the introduction of telephone service and, most of all, a system of public accounting for public expenditures which could be read and understood by all the citizens. He also organized water conservation and river flood control projects. In the period from 1923 to 1931, when Bata was head of the local government, the population of Zlin grew from about 4,000 to 30,145.

Bata was in love with the airplane. He was among the first to use it actively in business. He flew from Czechoslovakia December 10, 1931 to visit the major cities in North and East Africa, Iraq, Mesopotamia, Persia and India. From there he went to India, Bangkok, Singapore and Indonesia (then Dutch East Indies) returning home February 14, 1932. In that era it was an incredible feat for a European businessman. He did it to provide an example to the world of how an entrepreneur should work to expand his markets.

Bata died in 1932 in an airplane crash.

Because the book is put together from speeches and lectures by Tomas Bata, and the records are now over a half century old, with only a few people alive now who knew him, the book does not have the flow of a professional writer. On the other

hand, Bata's words come across with a clarity and flavor that we do not now find in most business articles.

The one element missing from Bata's approach to management is the use of statistical quality control. When we realize that the book by Shewhart was first published in 1931, this omission is certainly understandable. Except for this omission, it will be clear to any open minded reader, that Bata was the first man in the world to apply the precepts and concepts of modern quality management to a large enterprise. If you understand Deming's 14 points, you will find them illustrated very nicely in Bata's writings.

The factory of the Bata shoe company still exists in Zlin, but the heavy hand of the Nazi and the Communist regimes have taken their toll. The system that Bata instituted has been destroyed. There are still a few people living who recall those days when Bata's system was in full sway.

I urge all who want to understand the origins of what we call quality management to read the story of Tomas Bata. They will find, as I did, that it is an educational, as well as an emotionally rewarding experience.

Myron TRIBUS

Allan Cox, *Straight Talk for a Monday Morning*, (John Wiley & Sons), 1990

Reviewing books of this kind is never an easy task. The reason for this is quite straight-forward. The book falls into that half-way area between a gentle read on the plane or train and a practically orientated, theoretically underpinned book. It lacks the academic references to fall into the latter category. It purports to be aimed at the serious manager concerned to improve his or her performance specifically, the team's more generally and the organisation's overall effectiveness. Therefore, the book follows that pattern set up in 1982 by Peters and Waterman, (*In Search of Excellence*, Harper and Row, 1982) and the world has moved on apace in this ten-year intervening period.

Corresponding books written in the European framework are much more based in theory, yet

written for that practical and thinking management audience. For example, Quick et al. produced an interesting and useful book, *Stress and Challenge at the Top*, in 1990. In 1991 this was followed by Kakabadse's *The Wealth Creators*. In both cases these books were successfully aimed at both an academic and a practical audience. These were books which could be read and lessons taken up in both these quite disparate arenas. What Cox has produced is an anecdotal account of various lessons, some of them written in a way which allows a lesson to be derived immediately, others less clearly determined. However, what he forgets is that people in middle and senior management positions have had different life experiences than their predecessors; they tend to be more widely educated.

The chapter headings at the beginning of the book provide a useful review of what the book itself contains. Actually dealing with the various chapters themselves can become quite an ordeal if the book is attempted in a single session or, indeed, in long sessions. It might be argued that it is introspective, observational almost to the point of becoming a stream of consciousness. The greatest strength of the book is, in these terms, its greatest weakness. It is conversational in the way it has been written. If this were a conversation, or series of conversations it would be interesting. Written as a book it becomes quite hard work.

What the book appears to boil down to is a general guide to teams and groups. The book actually contains nothing of any great novelty. There are, for example, few creative syntheses beyond those areas and concepts of which we are already aware. What Cox gives us is a revisitation of aspects which are already well known both in theoretical terms as well as in organisational terms. Indeed, it might be argued that what the book actually contains is a series of simple lessons drawn from basic textbooks interwoven with some story lines derived from his plainly valuable organisational contacts. (To be fair, at this stage I do not deny a slight feeling of jealousy for those contacts.) The book is also not particularly good, or alternatively is poor, at defining terms and in relating these to any form of literature.

Having been destructive thus far, it is fair to say that the book does have some useful characteristics.

Despite the earlier comment about the hindrance of the format in terms of reading it, there is another aspect to the format which makes the book both interesting and useful, the use of chapter reviews. As with many books nowadays, it is an easy one to dip into. Indeed using particular facets of the book it could be a useful memory jogger if a manager were to be caught with the need for ideas or approaches in looking at particular problems. Whilst it would be easy to look at some of the chapter headings in a negative way (for example "Chapter 8, pages 126–141, Nurturing Yourself and Others: Mother's Milk for your Company" which included such aspects as The Childlikeness in You and so on) the majority of chapters, in terms of both their headings and sub-headings, make excellent sense. The "fast takes", or chapter reviews are short, punchy and generally work well. In buying the book what you are actually purchasing is a series of these so called fast-takes interwoven with a fairly egocentric review of somebody's career as a consultant. The question that has to be asked is whether this has sufficient value to make the book worth purchasing.

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Herrington J. Bryce, *Financial and Strategic Management for Nonprofit Organizations*. Second Edition: The Prentice Hall Series in Business Reference. Prentice Hall, Englewood Cliffs, N.J., 1992. 610 pp., \$ 49.00.

Anyone participating in a nonprofit organization knows how increasingly difficult it has become for these well intentioned enterprises to excel. Besides good intentions and energy, delivering effect care requires the ability to marshall human and other resources (money) and manage them masterfully in meeting the organization's aim. This is no simple task in the complex, competitive, highly regulated, quickly changing and increasingly desperate context in which most nonprofits must function. The

good news is that now we have an invaluable roadmap, a blueprint, thoroughly comprehensive, yet clear and straightforward, to guide us in these ventures. As such, Bryce's book makes a rare and much needed contribution to the nonprofit world, and should serve as an indispensable partner for anyone wishing to make a constructive difference in this sector.

It is always a privilege to accompany someone masterfully engaged in his/her act. Such is the nature of Bryce's book as he guides us through the nonprofit world. He has organized the journey around what he calls the Focus MS – Mission, Marketing, Management and Money – each serving as the head of a thoroughly comprehensive section devoted to that area. In this way, Bryce leads us logically, sequentially and incrementally through the issues, questions and conflicts any nonprofit must address if it is to successfully and legally accomplish its mission. Throughout this analysis, he uses the primacy of the mission as the overall operating guideline in providing specific action steps and practices to proactively manage these issues. This approach is extremely useful in enabling the reader to link very specific and applicable information, such as “Dangers in Receiving Gifts, five MS to successful Nonprofit Marketing, Zero-Based Budgeting and PPBS,” to their critical and broader perspectives. In this way he is able to treat the nonprofits as business, as indeed they need to be, yet delve into those very specific aspects and needs which differentially characterize the nonprofit world. Using Bryce's book as a text will be particularly helpful to those who need a comprehensive understanding of nonprofit such as managers, board members and students.

However, this book's greatest contribution is as *the handbook*, not simply a handbook, on non-

profits, invaluable as a quick, easy to find, understandable, reliable, and comprehensive source for nearly everything one might encounter in the nonprofit world. Bryce has constructed his book not only to provide a comprehensive overview, but with this in mind, enabling each chapter to stand alone. Here lies its greatest asset. Similarity, like an effective nonprofit, this book is designed to meet its customers' needs. It is current, straightforward, respectful of the users issues and needs, never condescending, yet prescriptive, forceful and direct.

The management practices it suggests are based on years of in-depth experience, carefully illustrates and supported by a wide variety of case examples. While Bryce's knowledge is obviously substantive, and his orientation financial, he has been careful throughout his book to present this information in a simple and understandable format so that one need not be a statistician math major, graphic expert, or MBA to be able to quickly comprehend and use it.

Finally, for me Bryce's book succeeds not only because of its substantive knowledge and intellectual context, but because of the genuine emotional support it provides as well. It is clear that Bryce is joining those of us in the nonprofit world as an intimate partner in our fight against the odds. He understands our complex and often troubled world, emphasizes with the challenges we face, and is offering his very considerable experience and expertise to help us succeed. I couldn't be more pleased to have him as a partner.

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