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merely wanted a springboard for some pertinent observations on the impos-
sibility of anyone's being a tax expert. I think such persons readily see the
forest described by this book. But the forest many tax experts never see is
that of the pros and cons of tax policy—the consideration (to get out of the
woods) of technical tax changes on a level significantly above those too-
readily asserted views that are induced by client pressures and the antago-
isms of an irritating and constant struggle with the Government. This book
will not help there. At the other extreme are persons whose work impinges
on the tax field but who rarely obtain a clear picture of its technical aspects.
I have reference to such groups as economists and political scientists, and
perhaps some business men. Here I would think the book extremely helpful
in providing a good picture of tax detail and the technical setting of our
income tax.

In between, and my coverage is not complete, are those who do not have
to master the tax law but who do have to know a reasonable amount about
it and who often have to act on that amount of knowledge—the practising
lawyer, the accountant, the law student. I believe that, on balance, the book
will help in this area. It will orient the examination of a particular section,
stabilize the initial consideration and prevent the subsequent intensive ex-
ploration from following a useless path. Once the serious journey is com-
menced, it will not be of further assistance. I would suspect most in this
group will soon outgrow the book—but their growth will probably have been
more orderly and perhaps more rapid for having used it. The book thus pre-
sents the question of what additional types of tax literature must still be
written for this group. Speaking selfishly, the book does not meet my urgent
needs as a teacher—a single volume text for the students that falls in be-
tween the treatises and this volume. As to the practising lawyer or the ac-
countant, I think that he equally needs such a text, plus material, written in
a style and language similar to this book, that treats with considerable detail
the tax aspects of the business and family transactions that make up his
daily routine. This treatment must be complete and precise on the tax side,
yet projected in accordance with the manner in which the non-tax aspects
of such transactions develop. The vast outpouring of tax literature is indica-
tive of the demand for tax knowledge by this group. But the challenge that
this demand presents has not yet been met.

Stanley S. Surrey*

WALDO, DWIGHT. The Administrative State: A Study of the Political Theory
of American Public Administration. New York, The Ronald Press Com-
pany, 1948. viii, 227 pp. $3.25.

Dr. Waldo, Assistant Professor of Political Science at the University of
California, deals in this slim but solid book with the theories behind a move-
ment in public administration that has been extremely influential in this
country since the turn of the century, giving rise to numerous governmental
research bureaus and to the reorganization of many units of government. In
its early phases the movement stressed civil service reform; more recently

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it has developed proposals for the improvement of many aspects of "administrative management."

Although the author is a student of public administration himself, he is far from being an advocate of the theories that have dominated that field. Indeed, he feels called upon to explain in his Preface (p. vi) that he has set himself the role of a critic and has "found in other doctrines what I believe are sound bases of criticism for many theories that public administration has accepted. If I seem sometimes . . . opportunistic in my criticism, my defense must be Philip Guedalla's 'Any stigma to beat a dogma?" Dr. Waldo's critical judgments are both penetrating and sound.

Interestingly, the author, who writes for historians and administrators as well as for students of administration (p. v), does not suggest that what he writes may be of interest to lawyers. He includes some discussion of legal thought as it bears on public administration, however. Especially those lawyers who have had experience in government and have dealt with any of the numerous budget, accounting, and personnel specialists in public agencies will find much that is of interest and value in Dr. Waldo's pages. Many, indeed, may find considerable satisfaction in his occasional acid comments upon some aspects of administrative thought. There is a rather common antagonism between lawyers and experts in public administration, which leads Dr. Waldo to observe that "One does not need to go far in the literature of public administration to find that if any person is to count for less than one in the New Order it is the lawyer! The lawyer suffers from a meager social outlook, the spirit of the New Management does not abide with him; he represents everything stultifying that Bentham imputed to 'Judge & Co.'" (p. 79). To many lawyers, conversely, the general run of administrative experts adhere to "principles" of administration which are shallow, or else carry out routines which, although little more than an elaborated common sense, have fastened large staffs of officials to many governmental operations. Dr. Waldo notes that the type of knowledge which these officials apply has been characterized as just like "what they teach in the damned teachers' colleges" (p. 190).

Much more importance attaches to modern public administration and the theories behind it, however, than a jaundiced legal view would suggest. Dr. Waldo gives particular attention to the philosophical foundations of public administration thought. He finds that these include the utilitarian thesis of the desirability of attempting to provide the Good Life for all men. Scientific inquiry is to be the means of determining the wants to be met and the "efficiency" of particular ways of meeting them. In these respects, according to Dr. Waldo, the philosophy of public administration bears a close relation to the scientific management movement and to legal realism, which also are concerned with the practical means of meeting felt needs (pp. 47-88).

Much of the literature of public administration is not primarily devoted to philosophical discussion, of course, but deals with specific problems such as those relating to personnel, the structure of state and local government, and federal administrative reorganization. Dr. Waldo has combed this literature for theoretical passages and has examined such basic works of public
administration theory as the writings of Woodrow Wilson, Frank J. Goodnow, W. F. Willoughby, and Leonard D. White and the studies of some younger writers. The literature which deals with more specific problems includes the writings of leaders in the civil service reform movement and such pioneers in the promotion of governmental research and administrative improvement as Charles A. Beard. These are names to conjure with. They give evidence, because of the ideological and political developments for which they stand, that the philosophy of public administration has been as substantial and influential as any body of thought in modern times, save the scientific and metaphysical thought which has transformed man's understanding of the nature of the universe. It has in fact, along with the ideas of progressive political leaders, including Woodrow Wilson himself, and the legal thought of Holmes, Pound, and others, largely shaped the nature of contemporary American government. That government, of course, retains numerous features which stem from Jacksonian democracy and the earlier Federalist ideology; but the spread of merit systems in public employment, the increase of manager plans in local government, and the structure of state and federal administrative organizations demonstrate how influential the ideology of modern public administration has been and still remains.

In his critique of public administration theory Dr. Waldo points to the impossibility of justifying utilitarian purposes by means of science and the consequent need, which public administration theory has ignored, of other bases for determining the ends of government (pp. 80-83). Specific aspects of public administration thought may be judged on the basis of the chosen utilitarian premises, however, and Dr. Waldo undertakes to review them in that light. He points out, for example, that prevalent administrative thought is on unsound ground (pp. 110-111, 128), as some writers have recognized, in drawing a sharp line between "policy determining" and "policy executing," or, as the matter is sometimes put, between "politics" and "administration" (pp. 106-110, 114-117). Not only does the choice of particular wants to be satisfied by government extend inevitably into the lower reaches of administration (pp. 121-124), but different ways of achieving agreed ends—i.e., the choice of administrative methods—may vary according to different ideas of what is desirable (p. 75). It follows, too, that some public administration theorists may be on unsound ground in envisaging a pure "science of administration" which may be torn from a particular context and given universal application. Democratic methods of administration, for example, may be adhered to in a system which serves the common man even if the same service might be rendered less expensively by other means, simply because it is good to have such participation; whereas an autocratic government would attach no value to these means of attaining its ends.¹

There is, however, at least an art of administration within any particular type of society, and one important question is whether there is a place for practitioners of the art who are "specialists in general administration," sep-

¹Public administration theory has recently evolved the thought that democratic methods should operate by way of possible veto over policies administratively determined, rather than in the initial formulation of policies. Pp. 124-126.