

Views on Business Records and Documents», pp. 363-374. The basic tenets of double-entry bookkeeping established by Kotruljević are still in use in modern accounting. The general ledger, the memo and log are the most important accounting records. Kotruljević's definition of the general ledger and its use is equally up to date, while his alphabetical markers can be viewed as the predecessor of today's chart of accounts.

Ivo Spremić, »Polazišta o bilanciranju u djelima Benedikta Kotruljevića (The Origin of Balancing in the Works of Benedict Kotruljević)«, pp. 375-383. The problem of balancing occupies the central position in the overall system of financial accounting, a fact which Kotruljević did not fail to observe, as he devoted the thirteenth chapter of his most famous work to it. However, his views on balancing are reflected throughout the work, particularly in the dispute on caution which was wrongly attributed to J. Savary. Kotruljević further examines the treatment of periodic exchange discrepancies if they are included in period performance, and the influence of performance results on equities, the latter being theoretically and practically applied today.

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Ivo Perić, *Mladi Supilo (Young Supilo)*. Zagreb: Školska knjiga, 1996

The extensive research of Ivo Perić on the history of nineteenth-century Dubrovnik and Dalmatia has resulted in another of his monographs. It is a comprehensive and exhaustive study of Frano Supilo's life and political activity, from his birth in Dubrovnik

in 1870 until his departure to Rijeka in 1899. In comparison to his years in Rijeka (1900-1914), the Dubrovnik period proves to be his longest, and at the same time, least examined period of residence. The author of this study traces all aspects of Supilo's intellectual and political maturation with regard to the broader historical context, introducing some new evidence on the subject. Furthermore, Perić's highly insightful analysis of Supilo's early days, notably the latter's editorship of the journal *Crvena Hrvatska* (Red Croatia), unfolds the years of Supilo's most fruitful political work with regard to both his practical achievements and political concepts in general.

For obvious reasons, it was not considered appropriate in past decades to take a scientific approach to Supilo's maturation into a Croatian political genius and bring to the fore the Dubrovnik background of his advocacy of *pravaštvo* (the ideology of *Stranka prava*, the Party of Rights). However, the challenge of this research is even greater today, when we are faced with short-sighted and incompetent political views that threaten to discredit Supilo's contribution to Croatian political heritage. From the perspective of Perić's findings, a revalorization of some of Supilo's political motives from his later years would most likely be required. Namely, the fact is that Supilo never nurtured an idealistic concept of a single South Slav state; he was rather a Croatian political pragmatist, and this is clear from his writings that are cited in this book. During his Dubrovnik years, Supilo's views - which castigated Serbian expansionist policies, his early support for the Croat-Serb Coalition, and his partial participation in the Yugoslav Committee - can only be interpreted as political pragmatism within the historical circumstances of that time.

The book contains four chapters: I. Supilo's insight into political reality and the emergence of his genuine political thought; II. Supilo as an initiator of *Crvena Hrvatska*, the creator of its political outline, and its editor; III. The political views of Frano Supilo; IV. Supilo's editorial problems, and the reasons underlying his departure from Dubrovnik. The author thus chronologically and critically traces Supilo's intellectual coming of age, elucidating the evolution of his thought, political goals, journalism, and finally, his editorial anxieties and the circumstances preceding Supilo's departure from Dubrovnik. Within the broadest survey to date of Supilo's family background, early childhood in Cavtat, and his school-days in Dubrovnik, Perić analyzes the political circumstances that prevailed in Dalmatia, notably in Dubrovnik during the time of Supilo's youth. The National Party (*Narodna stranka*), came into power in the Dubrovnik municipality as early as 1869. In the course of the revival movement, the entire area was an important stronghold for the party; the influence of the autonomists was anything but powerful in Dubrovnik, as compared with other Dalmatian towns. The majority of the leading National Party members originally came from the Dubrovnik region (Miho Klaić, Kosto Vojnović, Đuro Pulić, Pero Čingrija, etc.). Apart from the Croatian political option, the process of national integration in Dubrovnik was also to emerge with specific political programs of Slavic and Serb orientation, having no foundations in ethnic social structure, but initiated from abroad and promoted by the Serb-Catholic circle which endorsed the Serb national idea as an ideological import. Failing to make any distinction between the Slavic and the Serb concepts, this group of Dubrovnik Serb-Catholics became an instrument in the hands of the Greater Serbian expansionist ideology

at the end of the nineteenth century, and fully rejected Dubrovnik's Croatian identity. On the other hand, in terms of ethnic and national integration, Dubrovnik and its heritage have been used as the cornerstone of Croatian political and national aspirations ever since the period of the Illyrianist movement. In the years that witnessed the Croatian national revival movement, cultural and national links between Dubrovnik and other Croatian regions strengthened to the extent that the population of the town of Dubrovnik and its surroundings, succeeded in joining the mainstream of Croatian national policy by the mid-nineteenth century. On account of the political inactivity and opportunism of Čingrija's National Croatian Party (*Narodna hrvatska stranka*), the last decade of the nineteenth century cast light upon some new figures on the political scene: a group of intellectuals and clerics who advocated the idea of *pravaštvo*, headed by young Frano Supilo. In 1891, prior to the founding of the Party of Rights itself, they embarked on the publication of the journal *Crvena Hrvatska*. This step was triggered by growing conflicts within the National Party and its weakening position in Dubrovnik, which coincided with the forming of a coalition between opposition Serb and Italian parties. In the municipal elections in 1890, the National Party abstained, thus leaving the Serbo-Italian coalition to win, the latter having resorted to a series of electoral malversations. These unusual political circumstances lasted until 1899, when the National Party won in all the three electoral districts of the municipality. These were years of political challenge for Frano Supilo, who had by far played the most significant role in the advocacy and affirmation of Croatian identity and political thought in Dubrovnik.

Over his ten years of political work, Supilo figured beyond the walls of Dubrovnik,

as he used *Crvena Hrvatska* as a vehicle for the dissemination of national ideas, contributing thus to the final political success of the National Party and the Party of Rights in Dubrovnik. Furthermore, Supilo's understanding of the circumstances in Croatia in light of *pravaštvo*, as well as his far-reaching views on foreign policy, have placed him among the leading Croatian politicians.

Perić's monograph is a most thorough presentation of Supilo's political activities, his talent, motives, views, and actions. Despite the fact that he matured politically under the wing of Pero Čingrija and other National Party members, Supilo soon began to criticize their opportunist attitude towards Austria and their tendency towards national unitarianism. As a fifteen-year-old youngster and the leader of a secret society at school, Supilo admitted before the school officials to being a "true Croat" and said that every true Ragusan should feel the same. As a result, he was expelled from school. Nevertheless, he managed to acquire a good knowledge of several foreign languages and received an excellent general education, particularly in the humanities. Although under the strong influence of Ante Starčević, Supilo did not completely discard Čingrija's national political legacy when he created a specific Dubrovnik form of *pravaštvo* that could not correlate with the policy of Josip Frank. Supilo's ability, erudition, and political talent enabled him to become the leading figure of the Dubrovnik Party of Rights and embark upon a political career at the age of twenty. His political initiative, his understanding of the importance of the newspaper as a medium of dissemination, and his political appeal to the masses made Supilo the first Croatian politician, in the modern sense of the word, in Dalmatia. Realizing that a coalition between the National Party and the Party of Rights in Dubrovnik was more

than necessary, he made an attempt to consolidate all Croatian political forces, and subsequently his efforts were successful. In his editorials in *Crvena Hrvatska* he denounced the Serb-Catholic policy in Dubrovnik, and launched into very lucid commentaries on the overall circumstances in Croatia. Supilo specifically focussed upon his political enemies: those who advocated the idea of a Greater Serbia, those in support of the Habsburgs and the Crown, and those in pursuit of Italian political interests. He scrutinized the Croatian political position in the context of European controversies. Perić provides a systematic presentation of Supilo's political activity and writing that is, illustrating the latter's political goals. Supilo's constant political preoccupations that derived from the complex and controversial pattern of historical events were: his advocacy of the political unity of the Croats and the unification of the Croatian lands, his promotion of Slav solidarity in opposition to Austro-Hungarian supremacy, his campaign against the Greater-Serbian and Italian aspirations, his emphasis on the Croatian element in Bosnia and Hercegovina, and his affirmation of the genuine idea of *pravaštvo*.

Having finally outvoted the Serbo-Italian coalition, Supilo and the publishers of *Crvena Hrvatska* were faced with financial problems. This, however, could not be the true reason for his leaving Dubrovnik. Guided by political instinct and the urge to "advocate the Croatian cause wherever", his motto from his schooldays, Supilo chose not to move to the more "comfortable" Zagreb, but to Rijeka, and this marked a new period in his political career.

The second part of the book contains a selection chosen by Perić that includes Supilo's most significant editorials and arti-

cles (or fragments) from *Crvena Hrvatska* (95 articles, pp. 192-225). These writings are highly illustrative of his views on a number of contemporary issues pertaining to the achievement of Croatian national and political goals. We mention here Supilo's *Program* from the first volume of *Crvena Hrvatska*, an article-manifesto entitled "The Croatian party in Dubrovnik", as well as many polemic articles on Dubrovnik and Croatian political circumstances.

The lively and brilliant style of Supilo's articles continues to diffuse political ideas and messages to this day. His political achievements are even more significant if one bears in mind that Supilo was one of the more successful pragmatic politicians among the nineteenth-century Croatian national ideologists. As far as his political engagement in Dubrovnik is concerned, he was the very best.

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