In particular, by selecting cases that are predicted well by the statistical analysis and investigating if the expected mechanisms pertained in these cases would improve confidence that statistical models are capturing theoretically relevant relationships and preclude concerns about selection bias and the overdetermination of outcomes in freestanding case studies.

Theoretically, *Semi-Presidentialism* outlines a theory based on a strategic logic in which president and assembly anticipate each other's reactions under different constitutions rules. This theory is close to, but distinct from, Shugart and Cary's argument, and further work could present the theory's assumptions more formally and outline more clearly how it is distinct and why this matters. As should be clear, though, these points only highlight the significance of Elgie's study as an important contribution to our understanding of semi-presidential government, which will stimulate further research on this important set of regimes.

Paths Toward the Modern Fiscal State: England, Japan, and China. By Wenkai He. Cambridge, MA: Harvard University Press, 2013. 328p. $55.00.
doi:10.1017/S1537592714000504

— Gene Park, *Loyola Marymount University*

Wenkai He has written an ambitious and masterful work that is essential reading for those interested in institutionalism, comparative historical analysis, state development, and political economy. The author's objective is to explain the origins of what He calls the "modern fiscal state," which, in contrast to the "traditional fiscal state," is one with two key features: centralized tax collection and the ability to leverage long-term debt financing. Centralized tax collection enables the government to reassure investors, allowing it to tap long-term and stable sources of capital, thereby augmenting the power and autonomy of the state.

Paths Toward the Modern Fiscal State is an exemplar of methodologically rigorous comparative historical research. He's comparative historical analysis "reconstructs the goals, constraints, and uncertainties that historical actors actually took into account" (p. 45). In doing so, he identifies the conjunction of two specific factors that gave rise to the modern fiscal state: a credit crisis caused by excessive reliance on borrowing and underlying socioeconomic conditions. In the case of England and Japan, the governments came to rely heavily on borrowing, and when both governments were hit with credit crises, they had a strong incentive to centralize tax collection, which in turn enhanced their future capacity to tap markets for long-term borrowing. Socioeconomic conditions also matter. One prerequisite for having a credit crisis is the use of paper notes that serve as the basis for credit. In the case of China, however, social conditions produced a civil war that prevented the government from successfully introducing paper notes. Consequently, China never mobilized long-term credit and avoided a credit shock that helped precipitate the rise of the modern fiscal state in England and Japan.

After laying out the argument and the theoretical framework, the remaining chapters present the case studies in detail. To allow for agency and contingency, He establishes that the government had multiple policy options and that the eventual course that followed was not predetermined. In the cases where fiscal centralization succeeded (England and Japan), however, He shows how a common exogenous shock—a credit crisis—funneled the options of leaders pushing them to build the institutions of the modern fiscal state.

Chapter 2 examines the case of England over the course of 1642 to 1752. In England, centralization of taxes during the Restoration period (1660–88) preceded the credit crises, but centralization was a means to eliminate debt, not leverage long-term credit. The Nine Years War and the War of the Spanish Succession, however, sparked a credit crisis that then pushed the government to convert debt into long-term instruments that it backed with the expansion of centralized taxes, specifically indirect taxes on consumption.

He examines the Japanese case over two chapters. Chapter 4 maps the possible outcomes that might have emerged in the early years of the Meiji Restoration from 1868 to 1880: a quasi-federal system, an incremental centralization of power at the expense of the feudal domains, and rapid centralization. He then shows how the rapid centralization of power produced a credit crisis as the government took over the liabilities of the domains before it had centralized institutions for collecting revenue. Chapter 5, which covers 1880 to 1895, explains how the political pressures to stabilize the value of its paper notes and later to overcome deflation ultimately led the government to rely on long-term debt, which spurred a further centralization of tax collection.

China (1851–64) is a case in which the modern fiscal state failed to develop. Chapter 6 traces how the socioeconomic conditions in China, namely, the Taiping Rebellion, prevented the widespread adoption of paper notes and inhibited fiscal centralization. The government's failed experiment with paper notes had long-term consequences, outlined in Chapter 7. Not only did the experience make the government wary of utilizing paper notes and relying on credit, but the ongoing use of specie, which was harder to transport, also reinforced decentralized collection and allocation. He also ingeniously uses a counterfactual—the case of indemnities to Japan after its loss during the Sino-Japanese War—to argue that the Chinese decentralization was not merely a function of weak central capacity. The indemnities, which He likens to a credit crisis, led to a partial centralization of indirect taxation on consumption, although it did not lead ultimately to a full modern fiscal state. Finally, Chapter 8 revisits the overarching argument and highlights the book's theoretical contributions.

Paths Toward the Modern Fiscal State is a pathbreaking piece of scholarship. By shifting the study of the fiscal state not only to the centralization of tax collection but also to the state's ability to leverage long-term credit, He draws our attention to a critical element of fiscal capacity. Not only did tapping long-term borrowing spur greater fiscal centralization of taxes; it bestowed power and autonomy on the state, helping pave the way for the rise of England and Japan. As the author convincingly argues, the ability to leverage long-term financial resources is a defining aspect of fiscal development.

He also deftly integrates agency, structure, and contingency in his comparative historical analysis overcoming some of the limitations of other institutional approaches. The author pinpoints a specific kind of exogenous event—government credit crisis—that inadvertently pushes countries toward the modern fiscal state. Identifying this causal trigger helps him overcome the problem of infinite regress in his historical analysis. He's analysis also makes room for underlying socioeconomic conditions, including necessary but not sufficient conditions for the rise of the modern fiscal state, such as a commercial economy with a centralized system of remittances. His analysis, though, which is careful to avoid determinism, is ultimately probabilistic, allowing latitude for the choices of actors with imperfect information.

One can always find points with which a reader might take issue in any book, and there are a few of those here as well. For instance, "socioeconomic conditions" is an overly broad catchall concept that would benefit from more precision. In the Chinese case, for instance, the key socioeconomic condition that alters China's course is the Taiping Rebellion, which prevented the successful introduction of paper currency and the centralization of taxes. The Taiping Rebellion, though, seems better understood as an event that itself was the result of very complex socioeconomic and other historically specific circumstances. One is also left pondering some of the implications for more recent developments of the fiscal state. While He suggests that the study has relevance for understanding the process of fiscal development for developing countries, he devotes little attention to the topic. What implications, if any, does the theory have for understanding contemporary fiscal development? The question is particularly interesting from today's vantage point. China is now developing a modern fiscal state, and Japan, the most indebted industrialized country, is suffering the consequences of being able to tap long-term borrowing.

Explaining the rise of the modern fiscal state, however, is an ambitious enough task in itself, and He marries a creative and rigorous methodology with meticulous research to provide a compelling answer. The result is a book that is a tremendous success.

The Blame Game: Spin, Bureaucracy, and Self-Preservation in Government. By Christopher Hood. Princeton, NJ: Princeton University Press, 2010. 224p. $46.95 cloth, $22.95 paper.
doi:10.1017/S1537592714000516

— Susan Rose-Ackerman, *Yale University*

This review is being submitted late. I have no one to blame but myself, but my procrastination is, I suggest, a positive development. It has permitted me to read the book during the blaming frenzy that accompanied the partial shutdown of the United States government and the rollout of the Affordable Care Act ("Obamacare"). All of Christopher Hood's varieties of blame and blame avoidance were on lurid display in those weeks. Once one masters his taxonomy of strategies, it is hard not to try to fit each new instance into one of his categories and to reflect on its implications for policy and for democratic functioning.

The book is an extended essay on a topic that has interested Hood for many years and that has produced a body of comparative studies of bureaucratic and political operation, written by Hood alone and with numerous co-authors. *The Blame Game* synthesizes and explicates Hood's work on blame in a lively and persuasive manner that dissects the concept and helps one to see it in context. It sounds a warning to policy analysts about how efforts at objective analysis can be hijacked into the blame game. More worryingly, it suggests that, if things go wrong, those social scientists on the policymaking front line are as likely as anyone else to try to deflect blame.

Hood isolates three ways to avoid or limit blame: presentation strategies, agency strategies, and policy or operational strategies. These are not mutually exclusive; some can be combined to reduce blame while others are in tension.

The most straightforward set of strategies involves presentation. There are four sub-categories. The first is to make arguments that convince others that what looks blameworthy at first blush is actually a good outcome. Second, officials may "draw a line," that is, concede error but state that the mistake is behind them and will not recur. This is how public officials responded to the website problems faced by those trying to sign up for health insurance under the Affordable Care Act. Changing the subject is a third option that buries bad news. For example, on the radio this morning a reporter explained a presidential visit to Massachusetts as an effort to divert attention from congressional testimony on the problems of the healthcare rollout. I learned from a year working in the US government that bad news is routinely made public late on Friday—a strategy that may no longer be effective. Finally, the object of blame can try to keep a low profile—not always a viable option.

The second strategy, agency, concerns institutional form and can apply to both government and private sector organizations. As Hood points out, if a problem arises,