

regions (p. 98). The highest is 64.3% in 2003 for the eastern region, which is extremely high and shows how significant this stream of revenue had become to the local finance. In terms of research methodology, this book relies almost exclusively on desk review of the literature and official documents and the critical analysis of the official statistics. There is limited first-hand data.

This book certainly represents a valuable addition to the expanding literature on the dynamic of urban development in China. It could be used as supplementary reading for students on postgraduate courses of Chinese studies, especially for urban development or the pattern and impact of foreign direct investment in China. It also makes a useful contribution to the general field of urban studies, especially regarding the interaction between global and local forces.

LE-YIN ZHANG

*Multinational Retailers and Consumers in China: Transferring Organizational Practices from the United Kingdom and Japan*

JOS GAMBLE

Houndsmill, Basingstoke: Palgrave Macmillan, 2011

xii + 257 pp. £55.00

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China's recent prosperity has created a vast new class of consumers, as globalization has transformed the high streets of its cities and towns. Before 1992, foreign companies were largely excluded from China's domestic retail market. However, with entry into the WTO in 2001, overseas retailers from many Western as well as Asian countries have flooded into the PRC. This demarche has transformed consumer choice, as it has reformed what was previously a drab state-dominated sector into a brash competitive one. Retail sales are estimated to run to over 17 trillion yuan (US\$2.58 trillion) in 2011.

The main author of a new book on this fascinating topic is Jos Gamble, a professor of international business at Royal Holloway, University of London, assisted by Qihai Huang, a senior lecturer at Lancaster University, who wrote a couple of the chapters. The study was mainly financed by the Economic and Social Research Council (ESRC)/Arts and Humanities Research Council (AHRC), as part of the "Cultures of Consumption" programme. The project deals with UK and Japanese multinational retailers now spreading their wings in the Chinese market.

The work is divided into ten chapters. It starts with an instructive introduction, followed by a contextual description of China's retail sector. After this, human resources management practices in the sector are set out, then shop-floor perceptions of employment practices at a UK-owned store in China. Next, transferring organizational practices across the waters is dealt with, followed by a look at how this occurs in Japanese retail multinational corporations (MNCs). After this, the authors look at whether "McJobs" or skills-based jobs are created, followed by a chapter on "one store, two employment systems." Next, what is described as the "rhetoric of consumer control" is discussed. Last, a set of concluding comments are presented.

This study draws on detailed case-studies, based in the workplaces of the multinational retailers concerned, vis-à-vis the literature in the social science fields relevant to the subject. The methodology is based on extensive interviewing, survey questionnaires and participant observation over many years (pp. 7 ff).

The main thrust of the study deals with how multinationals in general set out to transfer many of their parent-country organizational practices to other cultures, in this specific case to China (pp. 32 ff). The research explores differences between Japanese and UK MNCs, with the former relying more on expatriates to fill top management jobs and the latter more on locals. National differences also showed-up vis-à-vis customer service, with the Japanese being seen as regimented and prescriptive, compared with the UK-owned companies. Another finding is that the practices and norms in local labour markets can be a greater barrier than cultural differences. The book capably brings out the complexities of firm-level employment relations as found in the broader PRC institutional setting. It also shows how the MNCs made relatively few concessions in adapting to local Chinese people-management practices. It cogently highlights the limited degree to which foreign firms adapt to “the Chinese way of doing things.” The arguments and evidence are cogently presented and accordingly persuasive to this reviewer.

A possible weakness of the work, however, is that it does not have a very *explicit* “theoretical” framework and model to present, although its main thrust is analytical. The evident empiricism is, of course, both “hard-nosed” and soundly integrated. But greater originality in theory, to counterbalance practice, would have been a bonus.

Even so, to its credit, the book is clearly written and well presented, with a minimum of jargon. It has, more or less, an adequate number of supporting tables and figures, and the statistical data does not overwhelm the narrative. A number of fine photographic illustrations are included. There is also a comprehensive bibliography on the subject and a short index but no glossary or list of abbreviations. Whether the book will have a wider appeal than to the academic market it targets, is moot. It may, however, be useful to both undergraduates and postgraduates interested in the economic and management dimensions of contemporary China.

The book avoids either extolling or decrying the globalization process and its impact on shopping in the People’s Republic. It hints that “perhaps, from such quotidian and unremarkable encounters...deep rooted social changes might germinate and develop” (p. 227). Maybe so, but it is as yet too early to say.

MALCOLM WARNER

*China’s Local Public Finance in Transition*

Edited by JOYCE YANYUN MAN and YU-HUNG HONG

Cambridge, MA: Lincoln Institute of Land Policy, 2010

xii + 283 pp. \$30.00

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Thirty years after reform, China’s public financial system remains “work in progress.” *China’s Local Public Finance in Transition* is the product of a conference jointly organized by Peking University and the Lincoln Institute Center for Urban Development and Land Policy in 2008. The essays address issues that are outstanding in Chinese public finance following implementation of the tax-sharing reform in 1994. The authors explore a range of topics against a common backdrop: although the 1994 tax reform successfully streamlined and recentralized taxes, it left a huge vertical fiscal imbalance. Sub-provincial governments are saddled with heavy expenditure assignments, including those of health, education and infrastructure development; yet, they have no right to set taxes or borrow. Meanwhile, China’s fiscal transfers system