

was a Muslim governor or 'kaid' resident in Malta as well as a considerable number of respectable Muslim citizens (c) Muslim Malta had some strategic importance in the central Mediterranean (d) there were practically no indigenous Christian families left on the island after three centuries of Muslim rule (e) Malta remained Muslim – one source mention 'a Saracenis inhabitata' well into the 12th and possibly 13th centuries. If one accepts Luttrell's conclusions, it would be logical to assume that Malta retained a full Muslim character right to up 1200. What is significant in this respect is that if the Muslims introduced such sophisticated defence systems as that employed in the main entrance area of Mdina, the presence of such building activity must be essentially interpreted as sound evidence for the importance of Malta as a Muslim stronghold situated in the heart of the Mediterranean. When seen in the overall perspective of the few Muslim archaeological finds in Malta (the Muslim cemetery at Rabat, the mihrab at Tas-Silg and the crude fortifications at S. Pawl Milqi), the elaborate defence of Mdina during Muslim rule is especially significant when one considers that it was carried out in the century following the building of the model town of Baghdad in 762, thus implying the importance attached by the Tunisian Aghlabids to Malta's strategic position relative to Sicily and North Africa.

Mediterranean Malta

Andrew P. Vella

The epithet *Mare Mediterraneum* literally means "The Sea in the middle of the earth". It is not known who first gave it that name. Most probably the author was inspired by the Greeks who considered the Middle Sea as the *Oekumene* because in antiquity it was the largest known body of water and because of its central position in the known world.

In the Old Testament the Mediterranean is emphatically termed the "Great Sea", *Mare Magnum*. Greek poets and writers like Homer, Hesiod and Herodotus characterize it as "The Sea". The Greeks later called it the "White Sea", *Aspri Thalassa* (and it was similarly known to the Turks as "Ask Deniz") to distinguish it from the Euxine or the Black Sea, *Mavri Thalassa* (to the Turks "Karr Deniz").

Latin writers termed it the "Inner Sea", *Mare Internum*, but the Romans later called it "Our Sea", *Mare Nostrum*. For this reason it was known by the Arabs as the "Roman or Byzantine Sea", *Bahr Rum*.

The geographers define the Mediterranean as "the whole expanse of waters rolling between the south of Europe, Asia Minor, and the north coast of Africa; extending from the Strait of Gibraltar on the west to the shores of Syria on the east; separated from the Red Sea by the Isthmus of Suez; the Strait of Gibraltar connects it with the Atlantic Ocean and the narrow channels of the Bosphorus and the Dardanelles unite it with the Black Sea".

The Middle Sea is generally considered as the most important sea of the globe for geographical, cultural and historical reasons. Geographically it is placed by nature as a medium that unites the three continents of Europe, Asia and Africa, whilst at the same time it separates them like a barrier. Culturally it is the crossroad, the very heart of all civilizations. Dr. Samuel Johnson wrote to General Paoli saying: "On these shores were the four great empires of the world: the Assyrian, the Persian, the Greek, the Roman. All our religions, almost all our arts, almost all that which sets us above savages has come to us from the shores of this sea". Historically it is the focus or the connecting link of all the great events which took place in ancient, medieval, modern and contemporary times.

Although in point of civilization the Mediterranean is not the oldest, as there were other civilized regions, for instance in

Mesopotamia, when our sea, especially the European part of it, was still primitive. What was peculiar to the Mediterranean was that only the peoples of this sea fostered communication and interchange among the advanced civilizations of the Nile Valley, the Syrian coast (including Palestine), Asia Minor (modern Turkey), Greece, etc. It was "Minos", wrote Thucydides (flourished about 400 B.C.) who, according to tradition, was the first king to organize a navy. He controlled the greater part of what is now called the Hellenic Sea; he ruled over the Cyclades, in most of which he founded the first colonies, and he improved sea communications, with the result that those who lived on the sea-coast were in a position to acquire wealth and live a more settled life. Indeed, on the strength of the new riches accumulated, some of the newly arrived peoples built walls for their cities. The weaker accepted the rule by the stronger, and those who won superior power brought the smaller cities under their control.

Next, it was the Phoenicians, who, after having colonized Carthage, extended their power in a great commercial empire which was eventually overthrown by their rivals, the Romans. These, in their turn, to the unifying factor of The Sea, added a network of roads running from the Atlantic Ocean to the Euphrates and from Caledonia, the Rhine and the Danube to the African desert.

But above these material, urban and commercial considerations, the Romans succeeded in transforming the world of antiquity which was polyglot, multi-racial, supra-national and polysectarian, into one great single community, thus creating a feeling among all the peoples dwelling around the Middle Sea that they are *all* participants of a common patrimony living under a universally recognized political system, sharing the same responsibilities and contributing, all of them, towards a common artistic, architectural, literary and intellectual heritage. In this heritage, the Graeco-Roman tradition of law and political thought, embodying the concepts of theocracy, divine kingship, aristocracy and democracy, became consolidated with the Judaeo-Christian-Islamic tradition of morality and social ethics.

The Mediterranean peoples who had always taken the lead among other nations, then pushed across the Atlantic to the New World and round the Cape of Good Hope to the Far East. "It was here for the first time," wrote Theobald Fisher, "that the traders of the opposite coasts and the numerous island stepping-stones, coupled with winds blowing gently for months at a time, deprived the sea of its terrors and gave birth to a hardy race of merchants... The Mediterranean was the school of almost all the medieval geographers and navigators, such as Toscanelli, Columbus, Vespucci, the Gabotti (Cabots) and others, who added a new world to the old, and brought Europe into touch

with the great Asiatic cradles of Culture."

Throughout the ages, the Mediterranean has lost nothing of its importance. After all, today's big powers, Russia and America, owe their positions to their Mediterranean heritage. Even Soviet Communism is distinctively a European creation, with its roots in the Jewish background of Karl Marx, whilst America, as F. Schlegel put it, "is nothing else but an appendix (*anhang*) of Europe", or perhaps one should rather say, in the somewhat more polite phrase of C.W.F. Hegel, "America is the resonance (*wiederhalt*) of European civilization". As to its military importance, it is enough to repeat what Sir John Hamilton, Commander-in-Chief Allied Forces Mediterranean, said in 1967. To ask such a question is "like asking a film producer to talk about the importance of love to his box office receipts - he knows they would collapse without it".

It seems safe to conclude that the world cannot breathe without the Mediterranean which is placed by nature both to unite and to interrupt the peaceful march of all nations.

The Position of Malta

Because of its strategic position, Malta has been subjected from the earliest times to the twentieth century to a series of uninterrupted political and cultural changes. Each nation that dominated the middle sea became the mistress of Malta as if the island was the crown. Of these earliest peoples we have their great temples which are, according to C. Renfrew, "the world's most impressive prehistoric monuments ... earliest free-standing monuments of stone in the world."

Conclusion

From Roman times a "ship" had been designated as a symbol or medium to irradiate peace to other lands. Since Malta was described on ancient coins as *nn* reading *anun* and transmogrified later in *Melitayon*, meaning vessel; and since our sister island appears as *Gayliton*, meaning galley, may we not see the Pompeian symbol of this ship in Malta and Gozo?

Furthermore we have seen, geographically, Malta bisects the Mediterranean from North to South as also from East to West, while providing a stepping stone between Europe and Africa in the guise of a breeding ground where Latin and Semite may cross - fertilize culturally in respects other than those of language, religion and race. On the other hand, Malta is separated from other lands not only geographically but also politically. Within the framework of both

aspects the island could give a valid contribution towards containing the general pressures that, every now and then, arise in the Middle Sea. Malta could play the role of custodian of Mediterranean civilization and also "act as mediator". Surely, it could be regarded as a centre vitally and essentially involved in the dialogue between the Greco-Roman-Christian culture of the North and the Islamic culture of the South.

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MANAGEMENT ACCOUNTING – AN APPLICATION TO MARKETING

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Management and Financial Accountants define Management Accountancy as: 'The application of professional knowledge and skill in the preparation and presentation of accounting information in such a way as to assist management in the formulation of policies and in the planning and control of the operations of the undertaking.' The management accountant thus uses all accounting information, i.e. both costing and financial, to help in the corporate management and is directly involved in corporate planning, business finance, setting company objectives, laying down policy and procedures, and the appraisal of investment proposals.

The aim of this paper is to outline the work of the management accountant within the marketing department and by doing so give the student an insight of the use of several management accounting techniques. The Marketing department is one of the most difficult departments to run in any firm; this department has to be very flexible in the sense that it has to change constantly its responsibility and organisation to equip itself better to meet the needs of marketing in a dynamic economy. The lack of organisational stability in marketing as contrasted with production has been observed by accountants, but this appears to be inherent in the nature of marketing rather than in the qualities of the personnel involved. To maximise his service to marketing management, the accountant should study first the products and their markets, and then the marketing organisation, and the particular problems faced. Only when he has done this can he develop the appropriate information and control systems, and assist in the formulation of suitable strategies. Quantitative analyses directed to marketing management must encompass more than the limited area traditionally envisioned as marketing. Consequently, manufacturing and other cost implications must be conveyed to marketing management through analyses designed to provide an effective basis for planning and budgeting.

In establishing marketing plans, especially those of a long term nature the accountant is in the position to furnish special reports for the use of marketing management in arriving at decisions concerning alternative courses of action. For example; he can indicate the relative profitability of these alternatives such as plant location, warehouse location, sales strategies and also the profits resulting from the long – range profit plan, pointing out the existence of any adverse fac-