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ACCOUNTING—STATISTICS

BIBLIOGRAPHIES

Robert J. Monteverde

Pittsburgh

BASIC READINGS IN THE APPLICATION OF STATISTICAL SAMPLING TO ACCOUNTING, AUDITING, AND MANAGEMENT CONTROL

THE NINE selections listed below are intended to present, as briefly as possible, a survey of the problems of application, methods found useful, and the results of experimentation in using statistical methods. All are written in everyday English, with an almost complete absence of technical terms and formulas.

Deming, W. Edwards, and Peloubet, Maurice E., "Can statistical sampling techniques serve the auditor," *The Journal of Accountancy*, (March 1950), p. 16.

Johnson, Robert W., "The use and significance of random samples," T.N.B.&S. *Quarterly Review*, (August 1955), pp. 10-17.

Neter, John, "Some applications of statistics for auditing," *Journal of the American Statistical Association*, (March 1952), pp. 6-24.

Neter, John, "Problems in experimenting with the application of statistical techniques in auditing," *Accounting Review*, (October 1954), pp. 591-600.

Neter, John, "Applicability of statistical sampling techniques to the confirmation of accounts receivable," *Accounting Review*, (January 1956), pp. 82-94.

Monteverde, Robert J., and Trueblood, Robert M., "Statistical sampling methods in auditing practice—an evaluation," T.N.B.&S. *Quarterly Review*, (November 1955), pp. 2-9.

Trueblood, Robert M., and Cooper, W. W., "Research and practice in statistical applications to accounting, auditing and management control," *Accounting Review*, (April 1955), pp. 221-229.

Trueblood, Robert M., and Cyert, R. M., "Statistical sampling applied to aging of accounts receivable," *Journal of Accountancy*, (March 1954), pp. 293-298.

U.S. Air Force, *Sampling in a Nutshell*, Directorate of Statistical Services, DCS/Comptroller, Headquarters, USAF.

MORE EXTENSIVE READINGS IN THE APPLICATION OF STATISTICAL METHODS

The following selections are recommended for those who, having read the preceding articles, desire more information about the subject. Ordinarily, these additional selections will be useful only to those who expect to participate in an actual application.

Allen, Charles, "Operational Analysis—Statistical Approach," *N.A.C.A. Bulletin*, (December 1953), pp. 459-476.

Anonymous, "Airlines study costs," *The Controller*, (February 1956), p. 90.

- Bowman, Edward H., "Using statistical tools to set a reject allowance," *N.A.C.A. Bulletin*, (June 1955), pp. 1334-1342.
- Gaynor, Edwin W., "Reliability of sampling plans in auditing," *Accounting Review*, (April 1956), pp. 253-257.
- Hanna, Ruth A., "Applying statistics to checking of vendors' invoices," *N.A.C.A. Bulletin*, (December 1953), pp. 503-511.
- Johnson, Robert W., "Statistical techniques need deeper study before they can be useful in auditing," *The Journal of Accountancy*, (September 1953), pp. 336-340.
- McDaniels, Howard, "Improving controllership through probability statistics," *The Controller*, (March 1954), pp. 107-109.
- Monteverde, Robert J., "Some notes of reservation on the use of sampling tables in auditing," *Accounting Review*, (October 1955), pp. 582-591.
- Mueller, R. K., "Statistical control aids management — by — exception," *N.A.C.A. Bulletin*, (June 1953), pp. 1297-1306.
- Neter, John, "An investigation of the usefulness of statistical sampling methods in auditing," *The Journal of Accountancy*, (May 1949) pp. 390-398.
- Noble, Carl E., "Cost accounting potentials of statistical methods," *N.A.C.A. Bulletin*, (August 1952), pp. 1470-1478.
- Noble, Carl E., "Calculating control limits for cost control data," *N.A.C.A. Bulletin*, (June 1954), pp. 1309-1317.
- Rowles, Barry M., "Application of statistical sampling techniques to lifo inventory valuation," *Accounting Review*, (April 1954), pp. 244-250.
- Stettler, Howard F., "Statistical interpretation of test checks," *Journal of Accountancy*, (January 1954), pp. 49-57.
- Thomas, Edward J., Jr., "Operations research — A tool of management," *N.A.C.A. Bulletin*, (December 1953), pp. 477-489.
- Trueblood, Robert M., "The use of statistics in accounting control," *N.A.C.A. Bulletin*, (July 1953), pp. 1561-1571; *The New York C.P.A.*, (October 1953), pp. 619-626.
- Trueblood, Robert M., and Monteverde, R. J., "A bibliography of the application of statistical methods to accounting and auditing," *Accounting Review*, (April 1954), pp. 251-254.
- Vance, Lawrence L., "An experiment with small random samples in auditing," *Accounting Review*, (October 1952), pp. 472-474.
- White, Charles G., "Work sampling is procedural trouble-shooting," *N.A.C.A. Bulletin*, (October 1955), pp. 238-245.