Accountants’ Index
<table>
<thead>
<tr>
<th>Year Range</th>
<th>Supplement Type</th>
<th>Year Range</th>
<th>Supplement Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>1920</td>
<td>original volume</td>
<td>1957-1958</td>
<td>13th supplement</td>
</tr>
<tr>
<td>1921-1923</td>
<td>1st supplement</td>
<td>1959-1960</td>
<td>14th supplement</td>
</tr>
<tr>
<td>1923-1927</td>
<td>2nd supplement</td>
<td>1961-1962</td>
<td>15th supplement</td>
</tr>
<tr>
<td>1928-1931</td>
<td>3rd supplement</td>
<td>1963-1964</td>
<td>16th supplement</td>
</tr>
<tr>
<td>1932-1935</td>
<td>4th supplement</td>
<td>1965-1966</td>
<td>17th supplement</td>
</tr>
<tr>
<td>1936-1939</td>
<td>5th supplement</td>
<td>1967-1968</td>
<td>18th supplement</td>
</tr>
<tr>
<td>1940-1943</td>
<td>6th supplement</td>
<td>1969-1970</td>
<td>19th supplement</td>
</tr>
<tr>
<td>1944-1947</td>
<td>7th supplement</td>
<td>1971</td>
<td>20th supplement</td>
</tr>
<tr>
<td>1948-1949</td>
<td>8th supplement</td>
<td>1972</td>
<td>21st supplement</td>
</tr>
<tr>
<td>1950</td>
<td>9th supplement</td>
<td>1973</td>
<td>22nd supplement</td>
</tr>
<tr>
<td>1951-1952</td>
<td>10th supplement</td>
<td>1974</td>
<td>23rd supplement</td>
</tr>
<tr>
<td>1953-1954</td>
<td>11th supplement</td>
<td>1975</td>
<td>24th supplement</td>
</tr>
<tr>
<td>1955-1956</td>
<td>12th supplement</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

The Accountants' Index is also available, on a subscription basis, in three quarterly issues (January-March, April-June, and July-September) plus the cumulative year-end volume covering all four quarters.

The original volume and the first 16 supplements are available from Xerox University Microfilms, Inc., Ann Arbor, Michigan.
INTRODUCTION

Beginning with the 1920 volume, published in 1921, the AICPA library staff has been responsible for the preparation and production of the Accountants' Index. The Institute Library was founded in 1918 with a collection of 2000 books and pamphlets. The library now houses 62,000 catalogued items (books and pamphlets) in addition to 330 indexed periodical titles. All are listed in the Accountants' Index original volume and its supplements.

In 1967 the Institute published a landmark study on the common body of knowledge for CPA's. Entitled Horizons for a Profession, the study was considered ahead of its time for recommending in particular the areas of mathematics, statistics, probability and behavioral science. Those broadened horizons have since been realized and this is reflected in the broadened scope of the subsequent Accountants' Index supplements. Evident, too, are current subject trends: inflation, bankruptcy, fraud, pensions under ERISA, to name a few in this twenty-fourth supplement.

A collection of this scope would not be complete without a professional staff to assist the 117,000 AICPA members across the country in finding the information they need from time to time. Our indexers, under the direction of myself and Associate Librarian, Lillian Rosenfeld, also serve as reference librarians answering telephone requests and letters. Guidance is also assured those who avail themselves of our facilities under our “open to the public for reference use” policy.

Lillian Rosenfeld, Susan Jurow and Naomi Werblowsky contributed to the indexing in this 24th cumulative supplement. Their assistance is gratefully acknowledged.

KAREN HEGGE SIMMONS
Librarian

New York, New York
March 1976
HOW TO USE THE ACCOUNTANTS' INDEX

Since the Accountants' Index is the index to the AICPA Library, all references listed in the Accountants' Index are retained in the AICPA Library and are available for loan to members of the AICPA and to special libraries. This 24th supplement covers the titles added to the Library's collection during 1975.

A subject/author index to English language periodicals, the Accountants' Index also lists books, pamphlets and government documents by author, title and subject. The Library collects books and indexes journals in the fields of accounting, auditing, data processing, financial reporting, financial management, investments and securities, management and taxation. Special businesses and industries are also covered.

The Index is arranged in dictionary format and full citations are given with each entry. For the convenience of AICPA Library users and our reference librarians, the Library classification numbers assigned to books and pamphlets appear in square brackets. Journal titles are italicized.

Users are referred to the directories in the beginning of this volume for addresses of publishers. This supplement also contains cross references which are not yet included in the quarterly issues. If a "blind reference" is encountered, the user should check previous supplements for the heading given.
Journal Publishers

Accountancy Ireland, Institute of Chartered Accountants in Ireland, 7 Fitzwilliam Place, Dublin 2, Ireland.
Accountants' Journal, New Zealand Society of Accountants, Woodward House, 99 The Terrace, Wellington 1, N.Z.
Accountant's Publishing Co., Ltd., 27 Queen St., Edinburgh EH2 1LA, Scotland.
Accounting Forum, Bernard M. Baruch College, 17 Lexington Ave., New York, N.Y. 10010.
Accounting Historian, Academy of Accounting Historians, Box 6999, Graduate School of Business, University, Ala. 35486.
Administrative Science Quarterly, Graduate School of Business and Public Administration, Malott Hall, Cornell University, Ithaca, N.Y. 14853.
American Bar Association Journal, 1155 E. 60th St., Chicago, Ill. 60637.
Annals, American Academy of Political and Social Science, 3937 Chestnut St., Philadelphia, Pa 19104.
Annals of the School of Business Administration, Kobe University, Rokko, Kobe, Japan.
Appraisal Journal, American Institute of Real Estate Appraisers of the National Association of Realtors, 155 E. Superior St., Chicago, Ill. 60611.
Armed Forces Comptroller, American Society of Military Comptrollers, 206 James Thurber Ct., Falls Church, Va. 22046.
Arthur Anderson Chronicle, 69 W. Washington St., Chicago, Ill. 60602.
Asset, Missouri Society of Certified Public Accountants, Editor, 1925 Railway Exchange Bldg., St. Louis, Missouri 63101.
Association Management, American Society of Association Executives, 1101 16th St., N.W., Washington, D.C. 20006.
Atlanta Economic Review, Georgia State University, 33 Gilmer St., S.E., Atlanta, Georgia 30303.
Attorney - CPA, 3225 S. Norwood, Tulsa, Okla. 74135.
Australian Accountant, Australian Society of Accountants, 49 Exhibition St., Melbourne, Victoria 3000, Australia.
Automation, Penton Plaza, 1111 Chester Ave., Cleveland, Ohio 44114.
Balance Sheet, South-Western Publishing Co., 5101 Madison Road, Cincinnati, Ohio 45227.
Bankers Monthly, 601 Skokie Blvd., Northbrook, Ill. 60062.
Banking, Simmons-Boardsman Publishing Corp., P.O. Box 530, Bristol, Conn. 06010.
Best's Review (Life/health edition), A.M. Best Co., Columbia Turnpike, Box 232, Rensselaer, N.Y. 12144.
Best's Review (Property/liability edition), A.M. Best Co., Columbia Turnpike, Box 232, Rensselaer, N.Y. 12144.
British Tax Review, Sweet & Maxwell, Ltd., Northway, Andover, Hants, England SP10 5BE.
Journal Publishers


Buildings, Stamats Publishing Co., 427 Sixth Ave., S.E., Cedar Rapids, Iowa 52406.


Burroughs Clearing House, Box 418, Detroit, Michigan 48232.

Business and Public Administration Student Review, School of Administration, University of Missouri-Kansas City, Kansas City, Missouri 64110.


Business Horizons, School of Business, Indiana University, Bloomington, Indiana 47401.

Business Lawyer, Publications Dept., American Bar Association, 1155 E. 60th Street, Chicago, Ill. 60611.


CA Magazine (formerly Canadian Chartered Accountant), Canadian Institute of Chartered Accountants, 250 Bloor St. East, Toronto, Canada M4W 165.

California CPA Quarterly, California Society of CPAs, 1000 Welch Road, Palo Alto, Calif. 94304.


Camping Magazine, American Camping Association, Bradford Woods, Martinsville, Ind. 46151.


Canadian Tax Journal, Canadian Tax Foundation, 100 University Ave., Toronto, Canada M5J 1V6.

Certified Accountant, 22 Bedford Square, London WC1B 3HS, England.

CGA, Certified General Accountants' Associations of Canada, 25 Adelaide St. East, Toronto, Canada M5C 1Y6.

Chartered Accountant, Institute of Chartered Accountants of India, Indraprastha Marg, Post Box 268, New Delhi - 110 001, India.

Chartered Accountant in Australia, 333 George St., Sydney, N.S.W. 2000, Australia.


Club Management, 408 Olive St., St. Louis, Missouri 63102.


Colorado CPA Report, Colorado Society of CPAs, 1200 Lincoln St., Suite 530, Denver, Colorado 80203.


Commercial Fish Farmer, 620 E. Sixth, Little Rock, Ark. 72202.

Community Property Journal, 232 S. Canon Dr., Beverly Hills, Calif. 90210.


Conference Board Record, 845 Third Avenue, New York, N.Y. 10022.

Connecticut CPA, Education and Research Foundation of the Connecticut Society of CPAs, 179 Allyn St., Hartford, Conn. 06103.

Cooperative Accountant, Martin L. Black, Jr., ed., P.O. Box 4765, Duke Station, Durham, N.C. 27706.

Cornell Hotel and Restaurant Administration Quarterly, Statler Hall, Cornell University, Ithaca, N.Y. 14853.


Cost & Management, Box 176, Hamilton, Ontario, Canada LSN 3C3.

CPA, New York State Society of CPAs, 600 Third Ave., New York, N.Y. 10016.

CPA Journal, New York State Society of CPAs, 600 Third Ave., New York, N.Y. 10016.


viii
Journal Publishers

Data Management, Data Processing Management Association, Circulation Dept., 505 Busse Highway, Park Ridge, Ill. 60068.

Datamation, 35 Mason Street, Greenwich, Conn. 06830.

Decision Sciences, National Office, American Institute for Decision Sciences, University Plaza, Atlanta, Ga. 30303.

Delaware CPA, c/o Bureau of Economic and Business Research, Purnell Hall, University of Delaware, Newark, Del. 19711.


E & E, Ernst & Ernst Editorial Board, 1300 Union Commerce Building, Cleveland, Ohio 44115.


Engineering Economist, University of Texas at Dallas, Richardson, Tex. 75080.

Estate Planning, Estate Planning Research Group, Ltd., 512 North Florida Ave., Tampa, Fla. 33602.


Finance & Society, 4 Synagogue St., Calcutta 1, India.


Financial Management, University of Wisconsin Press, Journals Dept., P.O. Box 1379, Madison, Wis. 53701.

Florida State University Law Review, College of Law, Tallahassee, Fla. 32306.


Footnotes, Kenneth Leventhal & Co., 1800 Avenue of the Stars, Los Angeles, Calif. 90067.

Forbes, 60 Fifth Ave., New York, N.Y. 10011.

Fordham Law Review, Fordham University School of Law, Lincoln Center, 140 West 62nd St., New York, N.Y. 10023.

Fortune, 541 North Fairbanks Court, Chicago, Ill. 60611.


Georgia CPA, Georgia Society of CPAs, 1504 William-Oliver Building, Atlanta, Georgia 30303.

Governmental Finance, 1318 East 60th Street, Chicago, Ill. 60637.

H & S Reports, Haskins & Sells, 1114 Avenue of the Americas, New York, N.Y. 10036.

Harvard Business Review, Subscription Service Dept., P.O. Box 291, Uxbridge, Mass. 01569.


HKF Panorama, Harris, Kerr, Forster & Co., 626 Wilshire Blvd., Los Angeles, Calif. 90017.

Hospital Administration, American College of Hospital Administrators, 840 N. Lake Shore Dr., Chicago, Ill. 60611.

Hospital Financial Management, Hospital Financial Management Association, Rm. 245, 666 N. Lake Shore Dr., Chicago, Ill. 60611.

Hospitality (Food & Lodging), 614 Superior Ave., West, Cleveland, Ohio 44113.

Hospitals, American Hospital Association, 840 N. Lake Shore Dr., Chicago, Ill. 60611.

Indiana Law Journal, Indiana University School of Law, Bloomington, Indiana 47401.

Industrial Accountant, Pakistan Institute of Industrial Accountants, Soldier Bazar, P.O. Box 7284, Karachi - 3, Pakistan.

Industrial Marketing, Crain Communications Inc., 740 Rush St., Chicago, Ill. 60611.

Information & Records Management, 250 Fulton Ave., Hempstead, N.Y. 11550.


Interfaces, Institute of Management Sciences, 146 Westminster St., Providence, R.I. 02903.

Internal Auditor, Institute of Internal Auditors, Inc., 5500 Diplomat Circle, Orlando, Fla. 32810.
Journal Publishers

International Accountant, P.O. Box 38, Link House, Billericay, Essex, Great Britain.

International Journal of Accounting Education and Research, Center for International Education and Research in Accounting, 320 Commerce Bldg. (West), University of Illinois at Urbana-Champaign, Urbana, Ill. 61801.


Iowa Law Review, University of Iowa College of Law, Iowa City, Iowa 52242.

Israel C.P.A., Institute of Certified Public Accountants in Israel, 1 Montefiore St., P.O. Box 29281, Tel-Aviv 61290, Israel.

Journal of Accountancy, American Institute of Certified Public Accountants, 1211 Avenue of the Americas, New York, N.Y. 10036.

Journal of Accounting Research, Graduate School of Business, University of Chicago, Chicago, Ill. 60637.


Journal of Business, W. Paul Stillman School of Business, Seton Hall University, South Orange, N.J. 07079.


Journal of College Placement, College Placement Council, Inc., P.O. Box 2263, Bethlehem, Pa. 18015.


Journal of Finance, 100 Trinity Place, New York, N.Y. 10006.

Journal of Financial & Quantitative Analysis, Graduate School of Business Administration, University of Washington, Seattle, Wash. 98195.


Journal of Marketing Research, American Marketing Association, 222 S. Riverside Plaza, Chicago, Ill. 60606.

Journal of Property Management, Institute of Real Estate Management, 155 East Superior St., Chicago, Ill. 60611.


Journal of Systems Management, 24587 Bagley Rd., Cleveland, Ohio 44138.

Journal of Taxation, Tax Research Group, Ltd., 512 North Florida Ave., Tampa, Florida 33602.

Journal of the Academy of Marketing Science, School of Business, C.W. Post Center, Long Island University, Greenvale, N.Y. 11548.

Journal U/EC, IdW-Verlag GmbH, D4 Dusseldorf, Postfach 32 0580, Germany.

Land Economics, Journals Dept. 129, The University of Wisconsin Press, Box 1379, Madison, Wis. 53701.


Law & Contemporary Problems, Duke University School of Law, Duke Station, Durham, North Carolina 27706.


Louisiana Certified Public Accountant, Society of Louisiana Certified Public Accountants, 4501 Veterans Blvd., Suite 408, Metairie, La. 70002.

Loyola Law Review, School of Law, Loyola University, New Orleans, La. 70118.

Magazine of Bank Administration, 303 So. Northwest Highway, Park Ridge, Ill. 60068.

Management, Irish Management Institute, 186 Orwell Road, Dublin 14, Ireland.

Management Accountant, Institute of Cost and Works Accountants of India, 12 Sudder St., Calcutta 16, India.

Management Accounting, 63 Portland Place, London W1N 4AB, England.

Management Accounting, National Association of Accountants, 919 Third Avenue, New York,
Journal Publishers

N.Y. 10022.
Management Review, AMACOM, American Management Associations, Saranac Lake, N.Y. 12983.
Management Science, Institute of Management Sciences, 146 Westminster St., Providence, R.I. 02903.
Managerial Planning, Planning Executives Institute, P.O. Box 70, Oxford, Ohio 45056.
Massachusetts CPA Review, Massachusetts Society of Certified Public Accountants, Inc., One Center Plaza, Boston, Mass. 02108.
Medical Economics, Oradell, N.J. 07649.
Modern Data, 5 Kane Industrial Dr., P.O. Box 369, Hudson, Mass. 01749.
Modern Healthcare, 230 W. Monroe St., Chicago, Ill. 60606.
Money, Time-Life Building, 541 N. Fairbanks Ct., Chicago, Ill. 60611.
Mortgage Banker, 1125 Fifteenth St. N.W., Washington, D.C. 20005.
MSU Business Topics, 5-J Berkey Hall, Division of Research, Graduate School of Business Administration, Michigan State Univ., East Lansing, Mich. 48824.
National Tax Journal, Stanley J. Bowers, Executive Director, National Tax Association - Tax Institute of America, 21 East State St., Columbus, Ohio 43215.
Nation's Business, Chamber of Commerce of the United States, 1615 H St., N.W., Washington, D.C. 20062.
Nebraska C.P.A., Nebraska Society of Certified Public Accountants, 504 Stuart Building, Lincoln, Nebraska 68508.
Newspaper Controller, P.O. Box 68, Fair Haven, N.J. 07701.
Nigerian Accountant, Institute of Chartered Accountants of Nigeria, 60 Marina, P.O. Box 1580, Lagos, Nigeria.
North Carolina Law Review, School of Law, University of North Carolina, Chapel Hill, N.C. 27514.
North Dakota Law Review, University of North Dakota School of Law, Grand Forks, N.D. 58201.
Nursing Homes, Cogswell House, Inc., 222 Wisconsin Ave., Lake Forest, Ill. 60045.
Ohio CPA, Ohio Society of Certified Public Accountants, P.O. Box 617, Worthington, Ohio 43085.
Ohio State Law Journal, College of Law, Ohio State University, 1659 N. High St., Columbus, Ohio 43210.
Oregon Certified Public Accountant, 720 Oregon Bank Bldg., Portland, Ore. 97204.
Organizational Dynamics, American Management Associations, Subscription Services, Box 319, Saranac Lake, N.Y. 12983.
Personnel, American Management Associations, Subscription Services, Box 319, Saranac Lake, N.Y. 12983.
Political Science Quarterly, Academy of Political Science, 2852 Broadway, New York, N.Y. 10025.
Production and Inventory Management, American Production and Inventory Control Society,
Journal Publishers

Vanderbilt Law Review, Executive Secretary, Vanderbilt University, Nashville, Tennessee 37240.
Veterinary Economics, 2728 Euclid Ave., Cleveland, Ohio 44115.
Viewpoint (IBM), (formerly DP Solutions), General Systems Division, International Business Machines Corp., Box 2150, Atlanta, Ga. 30301.
Virginia Accountant, Virginia Society of Certified Public Accountants, Suite 1010, 700 East Main Building, Richmond, Va. 23219.
Wisconsin CPA, Wisconsin Society of Certified Public Accountants, Room 400, 600 E. Mason St., Milwaukee, Wis. 53202.
Woman CPA, American Society of Women Accountants, 327 South LaSalle St., Chicago, Ill. 60604.
Yale Law Journal, 401A Yale Station, New Haven, Conn. 06520.
Book Publishers

Academy of Accounting Historians, Box 6999, University, Ala. 35486.
Administrative Management Society, Maryland Road, Willow Grove, Pa. 19090.
AIDE Project, Alabama Dept. of Education, Montgomery, Ala.
Alexander Grant & Co., One First National Plaza, Chicago, Ill. 60603.
Allyn and Bacon, Inc., 470 Atlantic Ave., Boston, Mass. 02110.
AMACOM, 135 W. 50th St., New York, N. Y. 10020.
American Meat Institute, P.O. Box 3556, Washington, D.C. 20007.
American Medical Association, 535 N. Dearborn St., Chicago, Ill. 60610.
American Petroleum Institute, 1801 K St., N.W., Washington, D.C. 20006.
American Rental Association, 2920 23rd Ave., Moline, Ill. 61265.
American Woman's Society of CPAs, P.O. Box 389, Marysville, Ohio 43040.
Artists Equity Association, 2813 Albemarle St., N.W., Washington, D.C. 20008.
Bank of America, Dept. 3120, P.O. Box 37000, San Francisco, Cal. 94137.
Cahners Books, Division of Cahners Publishing Co., 89 Franklin St., Boston, Mass. 02110.
Canadian Institute of Chartered Accountants, 250 Bloor St. East, Toronto, Canada M4W 1G5.
Chamber of Commerce of the United States, 1615 H St., N.W., Washington, D.C. 20006.
Charles C. Thomas, Publishers, 301-327 E. Lawrence Ave., Springfield, Ill. 62703.
College Placement Council, P.O. Box 2263, Bethlehem, Pa. 18011.
Commerse Clearing House, 4025 W. Peterson Ave., Chicago, Ill. 60646.
Connecticut Public Expenditure Council, 21 Lewis St., Hartford, Conn. 06103.
Cooperative Extension Service, Institute of Food and Agricultural Sciences, University of Florida, Gainesville, Fla. 32611.
Coopers & Lybrand, 1251 Ave. of the Americas, New York, N.Y. 10020.
Cornell University, New York State College of Agriculture and Life Sciences, Ithaca, N.Y. 14850.
Discount Merchandiser, 205 E. 42nd St., New York, N.Y. 10017.
Dryden Press, Division of Holt, Rinehart & Winston, 901 N. Elm St., Hinsdale, Ill. 60521.
Ernst & Ernst, 140 Broadway, New York, N.Y. 10005.
Fairchild Publications, 7 E. 12th St., New York, N.Y. 10003.
Harvard University, Graduate School of Business Administration, Division of Research, Boston, Mass. 02163.
Haskins & Sells, 1114 Avenue of the Americas, New York, N.Y. 10036.
Hospital Financial Management Association, 666 N. Lake Shore Dr., Chicago, Ill. 60611.
Houghton Mifflin Co., 2 Park St., Boston, Mass. 02107.
Institute of Certified Public Accountants in Israel, 1 Montefiore St., P.O. Box 29281, Tel-Aviv
61290, Israel.
Institute of Chartered Accountants in England and Wales, Chartered Accountants' Hall, Moorgate Place, London EC2R 6EQ, England.
Institute of Cost and Management Accountants, 63 Portland Pl., London W1N 4AB England.
Institute of Internal Auditors, 5500 Diplomat Circle, Orlando, Fla. 32810.
Institute of Life Insurance, 277 Park Ave., New York, N.Y. 10017.
Institute of Real Estate Management of the National Association of Realtors, 155 E. Superior St., Chicago, Ill. 60611.
International Centre for Research in Accounting, Furness College, Bailrigg, Lancaster, England.
ITT Educational Services, 53 W. 42nd St., New York, N.Y. 10036.
Kesselman & Kesselman, Montefiore St. 39, Tel Aviv, Israel 61000.
Laventhal & Horwath (formerly Laventhal Krekstein Horwath & Horwath), 1845 Walnut St., Philadelphia, Pa. 19103.
Maclean-Hunter Ltd., 481 University Ave., Toronto, Ontario, Canada M5W 1A7.
Management Counselors, Inc., 208 South LaSalle St., Chicago, Ill. 60604.
Mason & Lipscomb, 384 Fifth Ave., New York, N.Y. 10018.
National Association of College and University Business Officers, One DuPont Circle (Suite 510), Washington, D.C. 20036.
National Association of Real Estate Investment Trusts, 1101 17th St., N.W., Washington, D.C. 20036.
National Center for Housing Management, 1133 15th St., N.W., Washington, D.C. 20005.
National Credit Union Administration, 2025 M St., N.W., Washington, D.C. 20456.
National Institutes of Health, Animal Resources Branch, Division of Research Resources, Bchesda, Md. 20892.
Pacific Management Consultants Inc., Kyodo Bldg. (Kandabashi) 5-5, Uchikanda, 2 chome, Chiyoda-ku, Tokyo, Japan.
Pergamon Press Ltd, Headington Hill Hall, Oxford OX3 0BW, England.
Petrocelli Books, 384 Fifth Ave., New York, N.Y. 10018.
Practising Law Institute, 810 Seventh Ave., New York, N.Y. 10019.
Professional Publications, Inc., P.O. Box 12848, University Station, Gainesville, Fla. 32604.
Richard D. Irwin, 1818 Ridge Rd., Homewood, Ill. 60430.
Sales Executive Club of New York, Hotel Roosevelt, New York, N.Y. 10017.
Society of Industrial Accountants, 164 Main St. East, Hamilton, Canada.
Thomas, Charles C., Publishers, 301-327 E. Lawrence Ave., Springfield, Ill. 62703.
University of Chicago, Graduate School of Business, Chicago, Ill. 60637.
University of Texas at Austin, Graduate School of Business, Bureau of Business Research, Austin, Tex. 78712.
Urban Institute, 2100 M St., N.W., Washington, D.C. 20037.
Wadsworth Publishing Co., Inc., 10 Davis Dr., Belmont, Calif. 94002.
AAKER, DAVID A.

ABA steps up efforts to aid localities in EFTS planning. Banking, v. 67, Jan. 1975, p. 40, 89.

ABBIN, BYRLE M.
Significant recent developments concerning estate planning (part I). (Estate planning) Tax adviser, v. 6, March 1975, p. 166-76.

ABBOTT, ROBERT.
Yourdon, Edward. Programmers are paid to program: enter program librarian, by Edward Yourdon and Robert Abbott. Infosystems, v. 21, Dec. 1974, p. 28-32.

ABBOTT, R. R. G.

ABBREVIATIONS
See Designations And Degrees

ABDEL-khalik, A. RASHAD.

ABDEL-MEGUID, ADLY.

ABEL, HARRY W.
Tax shelter plan turns consolidated return regs. to advantage. (Tax clinic) Tax adviser, v. 6, May 1975, p. 294-5.

ABEL, KENNETH R.

ABEL, LEONARD L.

ABELA, BENJAMIN V.

ABELLE, BARNE E.

ABELMANN, WILLIAM W.

ABERNETHY, W. L.

ABIKA, INNOCENT.

ABRAHAMS, ALLEN E.

ABRAMAMSE, LEONARD G.

ABRAMOVITZ, ALAN L.

ABSENTES
Ratnam, Gopal V. Determination of reserve operatives through simulation - a case study. Management accountant (India), v. 9, Nov. 1974, p. 827-33.

ABSORPTION COSTS
Beresford, Dennis R. Favorable rules for changing to full absorption costing will end soon, by Dennis R. Beresford and Ray J. Groves. (Financial reporting briefs) Financial executive, v. 43, April 1975, p. 10.


ABSTRACT COMPANIES

See Title Companies

ABUSHADI, M. M.


ABY, CARROLL D.


Granger, Fred W. Merit of listing on the AMEX? - a reply to a comment, by Fred W. Granger and Carroll D. Aby. Akron business and economic review, v. 6, Summer 1975, p. 54-5.

ACADEMY OF ACCOUNTING HISTORIANS.


———. Research Committee.


ACCELERATED DEPRECIATION

See Depreciation. Depletion And Obsolescence - Accelerated

ACCESSORY SHOPS

See Clothing Retailers

Retail Trade

Specialty Stores

ACCIDENTS


Petersen, Dan. New principles of safety management. Risk management, v. 22, April 1975, p. 6-8, 10.

ACCOUNT NUMBERING

See Also Banks And Banking. - Numbering Systems Classification

ACCOUNTABILITY: standards in financial reporting.


ACCOUNTANCY LAW AND LEGISLATION


ACCOUNTANTS’ INDEX 1975


Arkansas


Australia


France


Iran


Massachusetts


Virginia


Wisconsin


Wyoming


ACCOUNTANCY PROFESSION

See Also Accountancy Law And Legislation

Accountants

Accountants' Office

Accountants' Societies

Auditing

Education

Professional Ethics
ACCOUNTANTS' INDEX 1975


Fearnley, Stella. Education in English as well as accountancy. *Accountant* (Eng.), v. 172, Jan. 23, 1975, p. 121.


Putney, A. Accounting - depends on how much you earn. *CGA* (Can.)*. v. 9, Jan.-Feb. 1975, p. 33.


As A Career

See Also Accountants - Opportunities, Teaching


Demand for master's degrees less among accounting grads. (Oregon certified public accountant, v. 27, May 1975, p. 5.


Latham-Sharp, Nigel. For variety, choose an international firm. *Accountancy* (Eng.), v. 86, Nov. 1975, p. 58, 60.
Main, Jeremy. Striking it rich in the oil business. *Money*, v. 4, Nov. 1975, p. 48-52. (Prepared with the assistance of the AICPA Public Relations Division.)


---

**Canada**


---

**Germany**


---

**Australia**


---

**Belgium**


---

**Canada**


---

**Chile**


---

**Colorado**


---

**Czechoslovakia**


---

**Developing countries**


---

**Europe**


---

**France**


---

**Germany**


**Great Britain**


Manchester students' annual dinner. (Student roundabout) *Accountant* (Eng.), v. 172, Feb. 27, 1975, p. 297-8.


---

**Greece**


---

**History**


ACCOUNTANTS’ INDEX 1975


Colorado

Great Britain

Ireland

Israel

Massachusetts

United States

India

Indonesia

International


International practice

Israel

Japan
Zehr, Carl J. Japan needs accountants. CGA (Can.), v. 9, Jan.-Feb. 1975, p. 22-4.

Louisiana
First public relations seminar conducted. (Society committee efforts) Louisiana CPA, v. 34, Winter 1974-75, p. 8-10.
Moore, E. V. President’s message. Louisiana CPA, v. 34, Winter 1974-75, p. 6-7.

Massachusetts

Netherlands

New Zealand

Nigeria

Philippines
Nubla, Eric C. Keynote address at the 28th PICPA annual national convention. Accountants’ journal (P.I.), v. 24, no. 3, 1974, p. 4-7.
ACCOUNTANCY PROFESSION—Philippines—(Continued)


Public relations


First public relations seminar conducted. (Society committee efforts) *Louisiana CPA,* v. 34, Winter 1974-75, p. 8-10.


Public Service

*See Also Accountancy Profession : Relation To Government*

Military And Government Service


Relation To Bankers And Credit People

*See Bankers And Credit People : Cooperation With...

Relation To Business And Management

*See Also Accountants' Office : Services*


Birch, Philip. Accountants - their value as managers. (Student roundabout) *Accountant (Eng.)*, v. 173, Aug. 28, 1975, p. 245-6.


Hayes, James L. Understanding management furthers a CPA's career. (Guest editorial) *CPA Journal,* v. 45, Feb. 1975, p. 5-6, 9.


McGill, Betty T. GAAP ego trip can we afford it? *Ohio CPA,* v. 34, Spring 1975, p. 89-93.


Parker, L. D. Accountant in the organisation. *Accountant's magazine (Scot.)*, v. 79, April 1975, p. 149-52.


ACCOUNTANTS' INDEX 1975


Relation to educators

Gayton, Robert J. Improving university/accountancy profession relations. (Education) *CA magazine (Can.)*, v. 107, July 1975, p. 67-70.


Relation To Government

*See Also Accountancy Profession * - Public Service


Derrieux, Samuel A. Profession's responsibility in developing and adhering to accounting and auditing standards. *Virginia accountant,* v. 27, Sept. 1975, p. 23-5. (Presented before the Twenty-seventh Southeast Regional Group Meeting, American Accounting Association.)


Relation To Internal Auditors

*See Internal Auditors : Relation To Certified Public Accountants*

Relation to investors


Relation To Lawyers

*See Lawyers And Accountants*
ACCOUNTANTS' INDEX 1975


Relation to other professions


Relation to regulatory agencies


Relation to Securities And Exchange Commission

See Also Reports - To Securities And Exchange Commission

United States - Securities And Exchange Commission


Block, Max. Interim financial information of public corporations - recent developments. (SEC commentary) CPA (NYSS), v. 45, June 1975, p. 69-70.


Godwin, Larry B. CPA and user opinions on increased corporate disclosure. CPA (NYSS), v. 45, July 1975, p. 31-5.


Griffiths, Daniel W. Working with the new amendments on annual reports to shareholders. (SEC commentary) CPA (NYSS), v. 45, July 1975, p. 51-2.


ACCOUNTANCY PROFESSION—Relation to Lawyers (Continued)


Relation to tax administration


Scotland


Selection Of Personnel

See Also Accountants - Employment

Accountants - Selection

Accountants' Office - Personnel

Accounting Testing Program

Auditors - Selection

Recruitment

Referrals


Welker, Robert B. Discriminant analysis as an aid to employee selection: a reply. (Correspondence) Accounting review, v. 50, July 1975, p. 593-4.


Germay


South Africa


ACCOUNTANCY PROFESSION—South Africa—(Continued)


Surveys


Yugoslavia


ACCOUNTANT-CLIENT PRIVILEGE

See Privileged Communications

Professional Ethics - Confidential Communications

Taxation, United States - Privileged Communications

ACCOUNTANTS

See Also Auditors

Controllers


Hill, Harrell B. At Western Electric his accent is on professional. Management accounting (NAA), v. 57, Sept. 1975, p. 15-17.

ACCOUNTANTS' INDEX 1975


Indiana Association Of Certified Public Accountants. When to call the CPA. (News & views) CPA (NYSS), v. 45, July 1975, p. 11-12.

Main, Jeremy. Striking it rich in the oil business. Money, v. 4, Nov. 1975, p. 48-52. (Prepared with the assistance of the AICPA Public Relations Division.)


As Business Consultants

See Accountancy Profession - Relation To Business And Management

Accountants' Office - Services

As Expert Witnesses

See Evidence

Chatered


Cost and Industrial


Choice of evils. (This is my life) Accountant (Eng.), v. 172, May 22, 1975, p. 657.


Natarajan, V. Cost accountant's role in decision-making. (Students' section) Management accountant (India), v. 10, Feb. 1, 1975, p. 153-5.


Bangladesh


Great Britain


ACCOUNTANTS—Duties and Responsibilities

Duties And Responsibilities

See Also Accountants—Liability

Accountants—Social Responsibility

Accountants’ Office—Personnel


American Institute Of Certified Public Accountants. Equity Funding Special Committee. Report of the Special Committee on the adequacy of auditing standards and procedures currently applied in the examination of financial statements. New York, c1975. 46 p. [*170 A]


American Telephone And Telegraph Company. Responsibilities for financial statements. (Auditing and reporting) CPA (NYSS), v. 45, June 1975, p. 81. (From the AT&T 1974 annual report.)


Auditors — guardians of morals? (News & views) CPA (NYSS), v. 45, Sept. 1975, p. 9-10. (Excerpt from Week in review (Haskins & Selts), June 20, 1975.)


Canadian Institute Of Chartered Accountants. Auditing Standards Committee. First audit engagement: an audit technique study. Toronto, c1975. 54 p. [*250 Acc]


Christianson, Jon P. Remedy for the discharge of professional employees who refuse to perform unethical or illegal acts: a proposal in support of professional ethics. (Notes) Vanderbilt law review, v. 28, May 1975, p. 805-41.


Dickerson, Robert W. When is an accountant negligent? (Legal cases) CA magazine (Can.), v. 106, Feb. 1975, p. 62-3.

Dizdov, Paul. 10th-liability expanded against accounts. (Recent cases) Securities regulation law journal, v. 3, Summer 1975, p. 183-5.

Dixon, Arthur J. CPAs face their responsibilities. CPA (NYSS), v. 45, June 1975, p. 21-4.

Donohue, Roger. AICPA guide for preparation of unaudited financial statements. CPA (NYSS), v. 45, June 1975, p. 31-3.


Foutz, John D. How to use your auditor. Cooperative accountant, v. 28, Fall 1975, p. 56-60.


Indiana Association Of Certified Public Accountants. When to call the CPA. (News & views) CPA (NYSS), v. 45, July 1975, p. 11-12.
ACCOUNTANTS—Duties and responsibilities—(continued)


That's a lot of GAAP (The numbers game) Forbes, v. 116, Aug. 1, 1975, p. 31-2.

Trites, Jerry D. Set the watchdog free, by Jerry D. Trites and Barry M. Grant. CA magazine (Can.), v. 106, Jan. 1975, p. 23-6.


---

**Australia**


---

**Canada**

Dickerson, Robert W. V. Establishing the third party duty. (Legal cases) CA magazine (Can.), v. 106, June 1975, p. 64-5.

---

**Europe**


---

**Great Britain**


---

**International**

International reporting. (Auditing and reporting) CPA (NYSS), v. 45, Sept. 1975, p. 60-1. (Excerpt from Week in review (Haskins & Sells), March 7, 1975.)

---

**Ireland**


---

**New Zealand**


---

**Nigeria**


---

**Employment**

See Also Accountancy Profession - Selection Of Personnel

Accountants' Office - Personnel Recruitment

Referrals
ACCOUNTANTS' INDEX 1975


**Government**


**Hours Of Labor - See Hours Of Labor - Accountants**

**Independence**

See Also Conflict Of Interest

Professional Ethics - Financial Interest


Canadian Institute Of Chartered Accountants. Auditing Standards Committee. First audit engagement: an audit technique study. Toronto, c.1975. 54 p. [*250 Acc*]


**Australia**


**Great Britain**


ACCOUNTANTS—Independence—Great Britain (Continued)


Israel


Industrial

See Accounts - Cost And Industrial Controllers

Job satisfaction


Liability

See Also Accounts - Duties And Responsibilities

Commercial Crime

Defalcations

Fraud

Insurance, Accountants' Liability

Misfeasance

Negligence


Christiansen, Jon P. Remedy for the discharge of professional employees who refuse to perform unethical or illegal acts: a proposal in aid of professional ethics. (Notes) Vanderbilt law review, v. 28, May 1975, p. 805-41.

ACCOUNTANTS’ INDEX 1975


That’s a log of GAAP (The numbers game) *Forbes*, v. 116, Aug. 1, 1975, p. 31-2.


Canada

Dickerson, Robert W. V. Establishing the third party duty. (Legal cases) *CA magazine* (Can.), v. 106, June 1975, p. 64-5.

Dickerson, Robert W. V. Who is responsible for misleading financial statements? (Legal cases) *CA magazine* (Can.), v. 106, April 1975, p. 64.

Great Britain


New Zealand


Nigeria


Minorities


Opportunities

See Also Accountancy Profession - As A Career


Demand for master’s degrees less among accounting grads. *Oregon certified public accountant*, v. 27, May 1975, p. 5.


Qualifications

See Also Accountancy Profession - Selection Of Personnel

Accountants’ Office - Personnel Accounting Testing Program Education


ACCOUNTANTS—Qualifications—(Continued)


Canada

Adams, Brian F. B.C. Auditors' Certification Board—model for other provinces? CGA magazine (Can.), v. 9, Aug. 1975, p. 24-6.

Europe


France


Germany


Great Britain


ACCOUNTANTS' INDEX 1975

Relation To Management

See Accountancy Profession—Relation To Business And Management
Management Accounting
Management Control

Relation To Tax Administration

See Accountancy Profession—Relation To Tax Administration
Taxation, Administration, Under Name Of Country

Requirements

See Accountants—Qualifications

Rotation


Selection

See Also Accountancy Profession—Selection Of Personnel
Accountants' Office—Personnel
Accounting Testing Program
Auditors—Selection
Recruitment
Referrals

Social responsibility


14
ACCOUNTANTS’ INDEX 1975

Statistics

Students
CASSL’s successful annual dinner. (Student roundabout) Accountant (Eng.), v. 171, Dec. 19/26, 1974, p. 545-6.

Surveys

Women
See Women In Accountancy

ACCOUNTANTS FOR THE PUBLIC INTEREST.


ACCOUNTANTS’ INTERNATIONAL STUDY GROUP.
Accounting for goodwill: current practices in Canada, the United Kingdom and the United States. New York, American Institute of Certified Public Accountants, c1975. 28 p. [*117 A]
Comparative glossary of accounting terms in Canada, the United Kingdom and the United States: a selection of terms with different meanings in three nations. New York, American Institute of Certified Public Accountants, c1975. 73 p. [*117 A]
Extraordinary items, prior period adjustments and changes in accounting principles: current practices in Canada, the United Kingdom and the United States. New York, American Institute of Certified Public Accountants, c1974. n.p. [*117 A]
Interim financial reporting: current practices in Canada, the United Kingdom and the United States. New York, American Institute of Certified Public Accountants, c1975. n.p. [*117 A]
International financial reporting: suggestions for improving international reporting in Canada, the United Kingdom and the United States. New York, American Institute of Certified Public Accountants, c1975. n.p. [*117 A]
International reporting. (Auditing and reporting) CPA (NYSS), v. 45, Sept. 1975, p. 60-1. (Excerpt from Week in review (Haskins & Sells), March 7, 1975.),

ACCOUNTANTS—Statistics
Published profit forecasts: current practices in Canada, the United Kingdom and the United States. New York, American Institute of Certified Public Accountants, c1974. n.p. [*117 A]


ACCOUNTANTS’ OFFICE
See Also Accounting Firms

Accounting and timekeeping

Australia

Billing

Budgeting
See Also Accountants’ Office - Time Budgets

Building A Practice
See Accountants’ Office - Organization And Procedure
ACCOUNTANTS’ OFFICE—Clients

Clients


13. Scanlan, T. F. Ways to provide your clients with more effective representation when dealing with the IRS. Taxation for accountants, v. 15, July 1975, p. 15-18.


20. Clients’ records


Retention of client’s records - professional ethics. (Administration of accountants practice) CPA (NYSS), v. 45, July 1975, p. 33-4. (Excerpt from Journal of accountancy, April 1975, p. 60-7.)

Communication

Helstein, Richard S. Why attorneys should welcome an accountant-client privilege bill. CPA (NYSS), v. 45, Sept. 1975, p. 31-3.


Warne-Smith, A. D. Communications problems in a chartered accountant’s office. (Practitioners forum) Accountants’ journal (N.Z.), v. 54, May 1975, p. 155-7. (Reprinted from Chartered accountant in Australia, December 1974.)

When charts can help. (Management advisory services) CPA (NYSS), v. 45, Oct. 1975, p. 89-90. (Reprint from Accountant (Eng.), July 31, 1975.)

Continuing a practice


Data Processing

See Also Computers - Effect On Accountants


Do-it-yourself data processing. (Management advisory services) CPA (NYSS), v. 45, Oct. 1975, p. 87-8. (Reprint from Accountancy age (Eng.), June 27, 1975.)


Green, Jeffrey D. IBM introduces a new minicomputer. (Management services) CPA journal, v. 45, April 1975, p. 70-1.


ACCOUNTANTS’ INDEX 1975


Emergency Assistance
See Accountants’ Office - Continuing A Practice

Employment
See Accountancy Profession - Selection Of Personnel Accountants - Employment Accountants’ Office - Personnel Recruitment

Engagements


Canadian Institute Of Chartered Accountants. Auditing Standards Committee. First audit engagement: an audit technique study. Toronto, c1975. 54 p. [*220 Acc]

Causey, Denzi Y. Engagement letter for restricting unaudited financials to internal use. (Administration of accountants practice) CPA (NYSS), v. 45, Oct. 1975, p. 85. (Excerpt from Unaudited financials: restricting use is CPA’s problem, Texas CPA news, May 1975.)


Donohue, Roger. AICPA guide for preparation of unaudited financial statements. CPA (NYSS), v. 45, June 1975, p. 31-5.


Fees
See Wages, Fees. Salaries - Accountants’ Fees

Filling and Indexing


Forms

ACCOUNTANTS’ OFFICE—Data Processing-(Continued)

Goodwill
See Accountants’ Office - Valuation And Goodwill

Hours Of Labor
See Hours Of Labor - Accountants

Incentives
See Also Pensions - Accountants Profit Sharing - Accountants


India
Procedure for keeping a record of the books, records etc. received from or returned to a client. (For attention of members) Chartered accountant (India), v. 23, Dec. 1974, p. 277.

Insurance
See Also Insurance, Accountants’ Group Insurance, Accountants’ Liability

Interfirm comparisons

Internship
See Also Accountants’ Office - Staff Training


Layout


Letter writing

Canadian Institute Of Chartered Accountants. Auditing Standards Committee. First audit engagement: an audit technique study. Toronto, c1975. 54 p. [*220 Acc]

Causey, Denzi Y. Engagement letter for restricting unaudited financials to internal use. (Administration of accountants practice) CPA (NYSS), v. 45, Oct. 1975, p. 85. (Excerpt from Unaudited financials: restricting use is CPA’s problem, Texas CPA news, May 1975.)


Libraries
See Libraries

Management
Atwell, Donald L. Off with their heads. (Practitioners’ forum) CA magazine (Can.), v. 106, June 1975, p. 62, 64.


Swee, Marvin L. Delegation simplified. Accountancy Ireland, v. 7, April 1975, p. 27.

Ward, Geoffrey H. Get the most from your partnership team. CA magazine (Can.), v. 106, June 1975, p. 31-4.

--- New Zealand ---


Manuels


Mergers


Judd, Geoffrey, If you fancy a merger, beware these pitfalls. (In practice) Accountancy (Eng.), v. 86, Oct. 1975, p. 82, 84.


Motivation

See Accountants' Office - Incentives

On-The-Job Training

See Education - On-The-Job Training

Organization and procedure


Homrich, Raymond F. Tax-season crunch can be substantially reduced by previewing office procedures. Taxation for accountants, v. 15, Nov. 1975, p. 300-5.


How well does your firm control its mail? (Managing your practice) Practical accountant, v. 8, May-June 1975, p. 54-5.


Partnerships


Ward, Geoffrey H. Get the most from your partnership team. CA magazine (Can.), v. 106, June 1975, p. 31-4.


--- New Zealand ---


Pensions

See Pensions-Accountants

Pensions - Self-Employed
ACCOUNTANTS' INDEX 1975

Personnel
See Also Accountancy Profession - Selection Of Personnel
Accountants - Employment
Accountants - Selection
Accounting Testing Program
Auditors - Selection
Recruitment
Referrals


Atwell, Donald L. Off with their heads. (Practitioners' forum) CA magazine (Can.), v. 106, June 1975, p. 62, 64.


Bench, Neil R. Para-professional tax accountant - can you afford not to have one? California CPA quarterly, v. 43, June 1975, p. 28-33.


Professional Corporations
See Also Professional Corporations And Associations
Linett, E. S. CPA professional service corp. may avoid PHC status, edited by E. S. Linett. (Tax trends) Tax adviser, v. 6, Sept. 1975, p. 573-4.

Profit Sharing
See Profit Sharing - Accountants

Purchase And Sale
See Accountants' Office - Valuation And Goodwill

Rating staff

Record retention


Procedure for keeping a record of the books, records etc. received from or returned to a client. (Attention of members) Chartered accountant (India), v. 23, Dec. 1974, p. 277.

Referrals
See Referrals

Reports And Statements
See Also Reports. Accountants' - Writing And Preparation

Salaries
See Wages, Fees, Salaries - Accountants' Salaries

Services
See Also Professional Ethics - Management Services Bibliographies


Cooper, Dorothy A. If ifs and ands were pots and pans there'd be no need for government tinkering. (Editorial) CA magazine, v. 105, Dec. 1974, p. 12.


EO research department - ready to supply the answers. H & S reports, v. 12, Summer 1975, p. 1-6.


Iverson, Gertrude F. Write-up service: an asset or a liability to a CPA firm? Woman CPA, v. 37, Oct. 1975, p. 3-4, 31.

ACCOUNTANTS' OFFICE—Personnel

19
ACCOUNTANTS' OFFICE—Services—(Continued)


Australasia


Great Britain


Small practitioners


Block, Max. Cooperative association for local practitioners. (Administration of accountants practice) CPA (NYSS), v. 45, July 1975, p. 54-5.

ACCOUNTANTS' INDEX 1975

Lelievre, Clara C. Problems related to unaudited statements for the small practitioner. (Financial statements) Woman CPA, v. 37, April 1975, p. 16-18.


Specialization

See Specialization

Staff Rating

See Accountants' Office - Rating Staff

Staff Training

See Also Accountants' Office - Internship

Baxter, W. T. English accountant's work and training. (Education) CA magazine (Can.), v. 106, May 1975, p. 73-6.


Putting the American viewpoint overseas. E & E (Ernst & Ernst), v. 14, Summer 1975, p. 39-44.


Starting A Practice

See Accountants' Office - Organization And Procedure

Statistics


Supervision and review


ACCOUNTANTS' INDEX 1975


SED announces plan to evaluate public accountants. (News & views) CPA (NYSS), v. 45, Oct. 1975, p. 9. (From a New York State Education Dept. news release dated June 26, 1975.)


Tax Departments See Tax Departments - Accountants' Office

Tax Problems See Taxation, United States - Accountants' Office

ACCOUNTANTS' OFFICE - Supervision and Review - (Continued)

Time Budgets See Also Accountants' Office - Budgeting

Timekeeping See Accountants' Office - Accounting And Timekeeping

Valuation And Goodwill See Also Goodwill


ACCOUNTANTS' SALARIES See Wages, Fees, Salaries - Accountants' Salaries

ACCOUNTANTS' SOCIETIES See Also Under Name Of Individual Society


Australia


Belgium


Canada

Brown, C. C. Illusions and delusions. (Presidents' report) CGA magazine (Can.), v. 9, Aug. 1975, p. 15.


Trukeyfield, Chris. Whatever happened to the National Association? It's alive and well and growing in Vancouver (National report) CGA magazine, (Can.), v. 9, Aug. 1975, p. 5.

Great Britain


21


Holland


Indonesia


International


Israel


Netherlands


New Zealand


Reports and statements


Scotland


South Africa

ACCOUNTANTS' INDEX 1975


Bases
See Accounting Methods

Belgium

Continuously contemporary


Data processing


Encyclopedias and dictionaries


Europe

European Economic Community

For Non-Accountants
See Also Accounting - For Economists
Accounting - For Engineers
Accounting - For Lawyers

Germany

Government Regulation
See Also Accounting Series Releases


India

Great Britain


History
See Also Accounting Profession-History
Accounting-History
Cost Accounting-History

Chambers, R. J. Development of the theory of continuously contemporary accounting. (Univ. of Alabama, the Academy of Accounting Historians, n.d. 29 p. (Academy of Accounting Historians, working paper series, no. 13.) [*109 C]


23
ACCOUNTANTS’ INDEX 1975


Murphy, George J. Benjamin Franklin on accounting. (Historical vignette) Accounting historian, v. 2, Fall 1975, p. 3.


Roberts, A. B. Accounting oral and visual history. Accounting historian, v. 1, April 1974, p. 3.


Great Britain


Italy


Japan


Massachusetts


Scotland


Union Of Soviet Socialist Republics


International


International reporting. (Auditing and reporting) CPA (NYSS), v. 45, Sept. 1975, p. 60-1. (Excerpt from Week in review (Haskins & Sells), March 7, 1975.)
ACCOUNTANTS’ INDEX 1975


Iran


Ireland


Israel

Kesselman & Kesselman. Israel, summary information on: business organization, accounting, taxation, investments. Tel Aviv, Israel, 1974. 95 p. [*759.1 I I ]

Japan


Law

See Accountancy Law And Legislation

Accounting-Government Regulation

Law And Accounting

Massachusetts


Mexico


Netherlands


New Zealand


ACCOUNTING—International (Continued)

Pakistan


Philippines


Poland


Principles And Standards

See Also Accounting Principles Board Opinions

Accounting Principles Board Statements

Accounting Research Bulletins

Accounting Series Releases

Accounting - Uniform Methods

Auditing-Principles And Standards

Cost Accounting-Principles And Standards

Statements Of Financial Accounting Standards

Statements Of Standard Accounting Practice

Statements On Auditing Procedure

Statements On Auditing Standards


ACCOUNTING—Principles And Standards—(Continued)


Burton, John C. Fair presentation; another view. CPA (NYSS), v. 45, June 1975, p. 13-19.


Cohen (J.L.) & Company. Application of GAAP to smaller and/or closely held enterprises. (News & views) CPA (NYSS), v. 45, Sept. 1975, p. 10-12. (Excerpts from a letter of J.L. Cohen & Company, CPAs, to the Accounting Standards Division of the AICPA commenting on its discussion paper.)

Coopers & Lybrand. Changing environment in financial reporting; proposals for involvement in corporate quarterly and annual reports. New York, 1974. 44 p. (Preliminary draft for discussion and comments.) [*150.2 C]


Financial Accounting Standards Board. FASB interpretation no. 4 - applicability of FASB statement no. 2 to business-combinations accounted for by the purchase method (an interpretation of FASB statement no. 2). Feb. 1975. Stamford, Conn., c1975. 4 p. [*111.1 F]


Financial Accounting Standards Board. FASB interpretation no. 5 - applicability of FASB statement no. 2 to development stage enterprises. (Official releases) Journal of accounting, v. 139, April 1975, p. 64-5.

Financial Accounting Standards Board. FASB interpretation no. 5 - applicability of FASB statement no. 2 to development stage enterprises (an interpretation of FASB statement no. 2), Feb. 1975. Stamford, Conn., c1975. 3 p. [*111.1 F]

Financial Accounting Standards Board. FASB interpretations nos. 4, 5 and 6 - applicability of FASB statement no. 2: to business combinations accounted for by the purchase


Financial Accounting Standards Board. Imputing interest on debt at fair (Accountancy abroad) dated June 1974, an interpretation of APB opinion no. 21, Stamford, Conn., 1974. 30 p. (Public record, v. 5. FASB interpretation no. 2.) [*111.1 F]


ACCOUNTING--Principles and Standards--(Continued)


Kramer, Dan G. Who is making the rules? (Auditing and reporting) CPA (NYSS), v. 45, Nov. 1975, p. 69-70.


McGill, Betty T. GAAP ego trip can we afford it? Ohio CPA, v. 34, Spring 1975, p. 89-93.


Seidler, Lee J. FASB standard no. 4: extinguishment of debt. Accounting issues (Bear Stearns & Co.), Aug. 6, 1975, p. 4-5. (Reprint file, *A)

Seidler, Lee J. FASB standard no. 5: no more general reserves. Accounting issues (Bear Stearns & Co.), Aug. 6, 1975, p. 1-6. (Reprint file, *A)


Australia


Belgium


Chile


Europe


Germany


Great Britain


Sustained improvement in reporting practices. Accountant (Eng.), v. 172, Jan. 23, 1975, p. 95.


ACCOUNTANTS' INDEX 1975

Accounting—Principles and standards—India


International Accounting Standards Committee. Preface to statements of international accounting standards. London, 1975. 5 p. [*111.1]


— Ireland


— Israel

Institute Of Certified Public Accountants In Israel. Professional recommendations and guidelines. Tel Aviv, Israel, 1974. 104 p. (Translated from the Hebrew original.) [*117]

ACCOUNTANTS’ INDEX 1975


Teaching
See Also Accounting Courses
Education
Visual Aids


Gayton, Robert J. Improving university/accounting profession relations. (Education) CA magazine (Can.), v. 107, July 1975, p. 67-70.


ACCOUNTING—Principles and standards—Luxembourg


South Africa


Problems


Relation To Business And Management

See Also Management Accounting


Relation To Labor

See Accountancy Profession - Relation To Labor

Social

See Social Accounting

Statistical Methods

See Testing And Sampling

System Design And Installation

See Also Cost Accounting-System Design And Installation

Subheading, Acctg. Under Special Business, Industry, Or Trade


ACCOUNTANTS' INDEX 1975


Siegel, Joel. Theoretician/practitioner as the model accounting educator. (Letters to the editor) CPA (NYSS), v. 45, July 1975, p. 6-7.


—Great Britain

Simerson, R. E. G. Let's simplify the accounts (Student roundabout) Accountant (Eng.), v. 173, Aug. 21, 1975, p. 223.

—South Africa


Theory


Berry, R. N. Systems model for accountants. Accounting and business research (Eng.), v. 5, Summer 1975, p. 203-12.


ACCOUNTING—Teaching (Continued)


Uniform Methods

See Also Cost Accounting—Uniform Methods

Interterm Comparisons

Subheading, Accounting

Under Special Business, Industry Or Trade

International

Union Of Soviet Socialist Republics


ACCOUNTING ADVISORY COMMITTEE


ACCOUNTING AID SOCIETY.


ACCOUNTING AND AUDITING ACT OF 1950


ACCOUNTING AND ECONOMICS

See Economics And Accounting

31
ACCOUNTING AND LAW

ACCOUNTING AND LAW: See Law And Accounting

ACCOUNTING and reporting by development stage enterprises.

ACCOUNTING and reporting by development stage enterprises.

ACCOUNTING AS A CAREER
See Accountancy Profession - As A Career
Accountants - Opportunities

ACCOUNTING CHANGES


ACCOUNTING CONFERENCES
See Also Accountants' Societies
International Congress Of Accountants
Tax Conferences And Institutes


One world theme of Munich Congress. (Accounting scene) Cost and management (Can.), v. 40, May-June 1975, p. 44.


Philippines

ACCOUNTING COURSES
See Also Accounting - Teaching
Doctoral Programs In Accounting
Education
Education - Non-Accounting Majors Program
Master Of Accountancy Programs
Schools And Colleges


ACCOUNTANTS' INDEX 1975
ACCOUNTING COURSES (Continued)


Boatsman, James R. Example of controlling the risk of a type II error for substantive tests in auditing. (Education research) Accounting review, v. 50, July 1975, p. 610-15.


Gayston, Robert J. Improving university/ accounting professional relations. (Education) CA magazine (Can.), v. 107, July 1975, p. 67-70.


ACCOUNTING EDUCATION

See Education

ACCOUNTING FIRMS


Block, Max. Cooperative association for local practitioners. (Administration of accountants practice) CPA (NYSS), v. 45, July 1975, p. 54-5.


Canada


Great Britain


Indonesia


Scotland


South Africa


ACCOUNTING CURSES

See Education
ACCOUNTING for business combinations and goodwill.

ACCOUNTING for contingencies.
Financial Accounting Standards Board. Accounting for contingencies. Stamford, Conn., 1975. 44 p. (Statement of financial accounting standards, no. 5) [*111.1 F]

ACCOUNTING for depreciable assets.
American Institute Of Certified Public Accountants. Accounting for depreciable assets, by Charles W. Lamed, Dale L. Gerboth and Thomas W. McRae. New York, c1975. 189 p. (Accounting research monograph, no. 1) [*111.1 A]


ACCOUNTING for goodwill: current practices in Canada, the United Kingdom and the United States.

ACCOUNTING for government grants and value added tax. (Students' section) Certified accountant (Eng.), Jan. 1975, p. 31-2.

ACCOUNTING for income taxes - oil and gas producing companies: an amendment of APB opinions no. 11 and 23.


ACCOUNTING for inflation.
ACCOUNTANTS' INDEX 1975


ACCOUNTING for law firms. California Certified Public Accountants Foundation For Education And Research. Accounting for law firms. Palo Alto, Calif. c1974. 1 v. (various paging) [251 Law 3]


ACCOUNTING for oil and gas exploration and development costs. Arthur Andersen & Co. Accounting for oil and gas exploration and development costs. Brief of Arthur Andersen & Co. before the Committee on Extractive Industries of the AccountingPrinciples Board of the American Institute of Certified Public Accountants, for presentation at public hearing on Nov. 22-23, 1971. Chicago, 1971. 31 p. [250 Oil 2]


ACCOUNTING METHODS. See Also Taxation, United States - Accounting Methods.


ACCOUNTING METHODS—Great Britain

Great Britain

ACCOUNTING MODELS
See Also Decision Models
Financial Models
Mathematical Models
Stochastic Models

Berry, R. N. Systems model for accountants. Accounting and business research (Eng.), v. 5, Summer 1975, p. 203-12.


ACCOUNTING PERIOD
See Also Taxation, United States—Accounting Period


ACCOUNTING PERSONNEL
See Accounting Profession—Selection Of Personnel
Accountants—Employment
Accountants' Office—Personnel
Aptitude Tests

ACCOUNTING PRACTICE
See Accountants' Office

ACCOUNTING PRACTICES for hotels, motels, and restaurants.

ACCOUNTING PRACTICES in the mortgage banking industry.

ACCOUNTANTS' INDEX 1975

ACCOUNTING PRACTICES of real estate investment trusts.

ACCOUNTING PRINCIPLES
See Accounting-Principles And Standards

ACCOUNTING PRINCIPLES BOARD OPINIONS

Bevis, Donald J. How it feels to be a gored ox. Touche Ross tempo, v. 21, no. 1, 1975, p. 44-9.


Dalton, Mark F. An examination of some considerations relating to the adoption and use of the last-in, first-out (LIFO) inventory accounting method. (Notes) Vanderbilt law journal, v. 28, April 1975, p. 521-60.


Opinion 3


Opinion 4


Opinion 5


Opinion 7


Opinion 7


36
ACCOUNTANTS' INDEX 1975

Opinion 8

Opinion 9
Financial Accounting Standards Board. FASB interpretation no. 5 - applicability of FASB statement no. 2 to development stage enterprises. (Official releases) Journal of accounting, v. 139, April 1975, p. 64-5.
Financial Accounting Standards Board. FASB interpretation no. 5: applicability of FASB statement no. 2 to development stage enterprises (an interpretation of FASB statement no. 2), Feb. 1975. Stamford, Conn., [1975]. 3 p. [*111.1 F]
Financial Accounting Standards Board. FASB interpretations nos. 4, 5 and 6 - applicability of FASB statement no. 2: to business combinations accounted for by the purchase method, to development stage enterprises, to computer software. Stamford, Conn., 1975. 124 p. (Public record, v. 1, 1975. Interpretations of FASB statement no. 2) [*111.1 F]

Opinion 11

ACCOUNTING PRINCIPLES BOARD OPINIONS—Opinion 8

Opinion 13

Opinion 15

Opinion 16
Financial Accounting Standards Board. FASB interpretation no. 4: applicability of FASB statement no. 2 to business-combinations accounted for by the purchase method (an interpretation of FASB statement no. 2), Feb. 1975. Stamford, Conn., [1975]. 4 p. [*111.1 F]
Financial Accounting Standards Board. FASB interpretations nos. 4, 5 and 6 - applicability of FASB statement no. 2: to business combinations accounted for by the purchase method, to development stage enterprises, to computer software. Stamford, Conn., 1975. 124 p. (Public record, v. 1, 1975. Interpretations of FASB statement no. 2) [*111.1 F]


Opinion 17


Opinion 18


Opinion 19


Opinion 20


Opinion 21


Opinion 22


Opinion 23


Opinion 25


Opinion 26

ACCOUNTANTS' INDEX 1975

Financial Accounting Standards Board. Reporting gains and losses from extinguishment of debt, an amendment of APB opinion no. 30. Stanford, Conn., 1975. 8 p. (Statement of financial accounting standards, no. 4) [**111.1 F]


Opinion 27


Opinion 28


ACCOUNTING PRINCIPLES BOARD OPINIONS—Opinion 2b (Continued)

Opinion 29


Opinion 30


Financial Accounting Standards Board. Reporting gains and losses from extinguishment of debt, an amendment of APB opinion no. 30. Stanford, Conn., 1975. 8 p. (Statement of financial accounting standards, no. 4) [**111.1 F]


Holmes, Geoffrey. What's so extraordinary? (Published accounts) Accounting (Eng.), v. 86, June 1975, p. 54-7.


Opinion 31


Kinzzele, Philip L. Accounting treatment by lessees in the electric utility industry. Akron business and economic review, v. 6, Fall 1975, p. 35-9.
ACCOUNTING PRINCIPLES BOARD STATEMENTS—

Statement 3

ACCOUNTING PRINCIPLES BOARD STATEMENTS


Statement 4


ACCOUNTING RESEARCH

See Also Accounting-Principles And Standards

Accounting Principles Board Opinions

Auditing-Principles And Standards

Cost Accounting - Principles And Standards

Statements Of Financial Accounting Standards

Statements Of Standard Accounting Practice

Statements On Auditing Procedure

Statements On Auditing Standards

Statements On Management Accounting Practices


ACCOUNTANTS’ INDEX 1975


Canada


Data processing


Ireland


Philippines

Villegas, Bernardo M. Directions for accounting research as a service to business, industry and the academic community. Accountants journal (P.I.), v. 24, no. 1, 1974, p. 13-15, 29

South Africa


ACCOUNTING RESEARCH BULLETINS

Bulletin 43

ACCOUNTANTS' INDEX 1975

Financial Accounting Standards Board. Accounting for contingencies. Stamford, Conn., 1975. 44 p. (Statement of financial accounting standards, no. 5) [*111.1 F]

Financial Accounting Standards Board. Classification of short-term obligations expected to be refinanced: an amendment of ARB no. 43, chapter 3A. Stamford, Conn., 1975. 26 p. (Statement of financial accounting standards no. 6, May 1975) [*111.1 F]


Bulletin 50


Financial Accounting Standards Board. Accounting for contingencies. Stamford, Conn., 1975. 44 p. (Statement of financial accounting standards, no. 5) [*111.1 F]

ACCOUNTING RESEARCH BULLETINS—Bulletin 43

(Continued)


ACCOUNTING STANDARDS STEERING COMMITTEE.


ACCOUNTING STANDARDS STEERING COMMITTEE—
(Continued)


ASSC sub-committee looks at leasing. Accountancy (Eng.), v. 86, Feb. 1975, p. 16.


Rosenfeld, Paul. Foreign operations and inflation accounting (a golden opportunity). Accountancy (Eng.), v. 86, Feb. 1975, p. 37-41. (Title in publication: The golden opportunity.)


Stocks and work in progress. Accountancy (Eng.), v. 86, July 1975, p. 84-8.

Stocks and work in progress. Accountant (Eng.), v. 172, June 12, 1975, p. 751-5.

Supplement to Extraordinary items and prior year adjustments. Accountant's magazine (Scot.), v. 79, Oct. 1975, p. 350-1. (Exposure draft 16.)


ACCOUNTANTS' INDEX 1975


ACCOUNTING SYSTEMS and managerial behaviour.


ACCOUNTING SYSTEMS

See Accounting - Data Processing

Accounting - System Design And Installation

ACCOUNTING TECHNICIANS

See Also Education - Accounting Technicians


Bersch, Neil R. Para-professional tax accountant - can you afford not to have one? California CPA quarterly, v. 43, June 1975, p. 28-33.


ACCOUNTING TERMINOLOGY

See Taxation, United States - Terminology

ACCOUNTING TERMINOLOGY

ACCOUNTING TESTING PROGRAM

See Also Accountancy Profession - Selection Of Personnel

Accountants - Selection

Accountants' Office - Personnel

Auditors - Selection

Recruitment

Referrals


ACCOUNTING THEORY

See Accounting - Theory

ACCOUNTING trends and techniques.


ACCOUNTING under inflationary conditions.

ACCOUNTANTS' INDEX 1975

ACCOUNTS RECEIVABLE
See Also Collection Of Accounts
Factoring
Receivables

Buldak, Robert C. Systems approach to accounts receivable. (Focus on finance) Hospitals, v. 49, March 1, 1975, p. 25.


[223.5 P]


Auditing

Data processing


Financing


Management


ACCREDITATION
See Also Accounting Firms - Accreditation


ACCRETION CONCEPT OF INCOME
See Income - Accretion Concept

ACCRUAL BASIS ACCOUNTING
See Accounting Methods
Taxation, United States-Accrual Basis

ACCOUNTS RECEIVABLE

See Also Collection Of Accounts
Factoring
Receivables

ACCUMULATION OF EARNINGS OR PROFITS
See Taxation, United States-Undistributed Profits

ACCRUATE counting of shareholders is essential if a Sub S election is to be maintained. Taxation for lawyers, v. 4, Sept./Oct. 1975, p. 106-8.

ACCRUATE counting of shareholders is essential if a Sub S election is to be maintained. Taxation for accountants, v. 15, July 1975, p. 30-2.

ACHARYA, N. S.

ACHESON, RICHARD M.

ACHEVING energy independence.
Committee For Economic Development. Achieving energy independence: a statement on national policy, by the Research and Policy Committee of the Committee For Economic Development. New York, 1974. 91 p. [*250 Fue]

ACKLIN, JAMES F.

ACKOFF, RUSSELL L.

ACLI INTERNATIONAL INCORPORATED.

ACME survey on professional consulting fee arrangements 1973.

ACQUISITIONS
See Also Buying And Selling A Business
Combinations
Consolidations And Mergers
Taxation, United States - Acquisitions
Taxation, United States - Consolidations And Mergers
Taxation, United States - Purchases And Sales


ACQUISITIONS-(Continued)


Accounting


Canada


European Economic Community


Finance


Government regulation


Great Britain


Management


Valuation


ACTIVITY ACCOUNTING

See Also Projects - Accounting


ACTORS AND ENTERTAINERS


ACTUARIAL advice. (This is my life) Accountant (Eng.), v. 172, May 29, 1975, p. 689.

ACTUARIAL METHODS


IRS life expectancy tables can work for taxpayer. (Technical notes and comments) Taxation for lawyers, v. 3, Jan-Feb. 1975, p. 251.

McGinn, Daniel F. Urgent need for actuaries to adopt their own code of principles and practices. Pension and profit-sharing tax journal, v. 2, Winter (Dec.) 1975, p. 3-10.


ACTUARIAL SCIENCE


ACTUARIES

Actuarial advice. (This is my life) Accountant (Eng.), v. 172, May 29, 1975, p. 689.


McGinn, Daniel F. Urgent need for actuaries to adopt their own code of principles and practices. Pension and profit-sharing tax journal, v. 2, Winter (Dec.) 1975, p. 3-10.


ADAIR, R. R.


ADAMS, ALEXANDER J.


ADAMS, ANTHONY G.


ADAMS, BRIAN F.

B.C. Auditors’ Certification Board - model for other provinces? CGA magazine (Can.), v. 9, Aug. 1975, p. 24-6.

ADAMS, CARL R.


ADAMS, DONALD L.


ACCOUNTANTS’ INDEX 1975
ACCOUNTANTS' INDEX 1975

ADAMS, DONALD L.-(Continued)


ADIE, DOUGLAS K.


ADLER, DAVID G.


ADLER, MARVIN.


ADLER, MICHAEL.


ADMINISTRATIVE AGENCIES

See Government Agencies And Departments


ADMINISTRATIVE EXPENSES

See Also Distribution Costs

Overhead


ADMINISTRATIVE MANAGEMENT SOCIETY.


ADMINISTRATIVE PROCEDURE


ADAMS, E. SHERMAN.


ADAMS, MATTHEW T.


ADAMS, WILLIAM JAMES.


ADAMSKE, JOHN A.


ADAMSON, ROBERT T.


ADAMSONS, ULDIS.

Certificate in management accounting. GAO review, v. 10, Fall 1975, p. 82-5.

ADBY, PAUL RAYMOND.


ADDED VALUE

See Value Added

ADELBÉRG, ARTHUR H.


ADELMAN, DAVID.


ADELMAN, IRMA.


ADELMAN, MARTIN J.

ADMINISTRATIVE procedures and practices: a guide for blood banks and transfusion services.

ADMINISTRATIVE procedures and practices: a guide for blood banks and transfusion services.


ADOLPH COORS CO.

ADOPTION of LIFO and disclosure on financial statements clarified by IRS. (Auditing and reporting) CPA journal, v. 45, May 1975, p. 48. (Excerpt from Tax newsletter (J.K. Lasser & Co.), Feb. 1975.)


ADVANI, H. C.
Management information system. (Students' section) Management accountant (India), v. 10, May 2, 1975, p. 369-70.

ADVENT CORP.

ADVERTISING
See Also Direct Mail Advertising Professional Ethics - Advertising Taxation, United States - Advertising Revenue


ACCOUNTANTS' INDEX 1975


How to make them work harder for you. Sales management, v. 114, June 2, 1974, p. 39-44.


Mixson, Paul. Three basic approaches to running a Euro­pean campaign. Industrial marketing, v. 60, Aug. 1975, p. 27.


Sawyer, Howard G. How to select international media, or, what's the German word for bleed? (Perspectives) Indus­trial marketing, v. 59, Dec. 1974, p. 36, 38.


Ziegenhagen, M. Corporate advertising programs getting a marketing backbone. Industrial marketing, v. 60, Aug. 1975, p. 42, 44, 47.


Budgeting

Mahar, Lawrence W. Set ad budget priorities by sorting out visible vs. invisible elements. Industrial marketing, v. 60, June 1975, p. 70, 72.


Costs


Everett, Martin. Putting kick into co-op. Sales management, v. 114, Feb. 3, 1975, p. 29-34.


How to make them work harder for you. Sales management, v. 114, June 2, 1974, p. 39-44.


Data processing


Government regulation

Administrative law - judicial review - defendant has right to trial by jury and trial de novo in action seeking civil penalties for violation of Federal Trade Commission order. (Recent cases) Harvard law review, v. 88, March 1975, p. 1035-43.


Management


Schellenbach, Burton. To have a more effective role in advertising, admen must know other functions. Industrial marketing, v. 60, June 1975, p. 78, 81.


Ziegenhagen, Milo E. Now is good time to turn ad function into communications. Industrial marketing, v. 60, Feb. 1975, p. 63-5.

ADVERTISING AGENCIES

King, Christopher K. Use an agency - it always pays off. Accountancy (Eng.), v. 86, Nov. 1975, p. 54, 56, 58.


ADVISORY COMMITTEES

See Committees, Advisory

AEROSPACE INDUSTRY

See Also Defense Industry


Management


AFFILIATES, TRUSTEED

See Trusted Affiliates

AFFLECK, A. R. P.

ACCOUNTANTS

ACCOUNTANTS' INDEX 1975

AFT, LAWRENCE S.

AFT, LAWRENCE S.

AGAR, A.M.

AGAR, A.M.
Note on rates of return: growth versus income stocks. Akron business and economic review, v. 6, Summer 1975, p. 35-43.

AGEMIAN, CHARLES A.

AGEMIAN, CHARLES A.


AGGARWAL, SUMER C.

AGGARWAL, SUMER C.

AGHEVLI, BIJAN B.

AGHEVLI, BIJAN B.

AGMON, TAMIR.

AGMON, TAMIR.

AGREEMENTS

See Also Contracts
Purchase Agreements
Taxation, United States - Purchase Agreements
Taxation, United States - Purchases And Sales
Taxation, United States - Stockholder Agreements
Trade Agreements


AGRIBUSINESS: operating as a corporation.

AGRIBUSINESS: operating as a corporation.

AGRICULTURAL COOPERATIVES

See Also Agriculture
Cooperatives
Creameries
Dairy Farms
Fruit Growers
Livestock

Poultry Farms
Ranches


Accounting

Finance

Financial management

Financial planning

Government regulation
Weiss, Jerome P. So you think you're exempt from the federal securities laws. Cooperative accountant, v. 28, Spring 1975, p. 3-14, 88.

Insurance

Japan

Law

Reports and statements

Taxation
See Taxation, United States - Agricultural Cooperatives
ACCOUNTANTS' INDEX 1975

AGRICULTURAL MACHINERY AND EQUIPMENT MANUFACTURERS

AGRICULTURE
See Also Agricultural Cooperatives
Creameries
Dairy Farms
Fruit Growers
Livestock
Poultry Farms
Ranches


Accounting

Credit

Finance

Government regulation

Ireland

Management

AGRICULTURAL MACHINERY AND EQUIPMENT MANUFACTURERS

Philippines

Taxation
See Taxation, Farmers, Under Name Of Country Or State

AHART, GREGORY J.

AHLERS, DAVID M.

ALQUIST, C. G.

AHMED, S. BASHEER.


ACCOUNTANTS’ INDEX 1975

AIRCRAFT MANUFACTURERS

See Aerospace Industry
Airplane Parts And Accessories Manufacturers

AIRCRAFT MANUFACTURERS

See Also Airports


Accounting

Nair, P. K. Cost accounting in air transport industry. (Students’ section) Management accountant (India), v. 10, March 1, 1975, p. 209-12.

Costs

Nair, P. K. Cost accounting in air transport industry. (Students’ section) Management accountant (India), v. 10, March 1, 1975, p. 209-12.


Finance


Great Britain

Whitman, George E. State industry at the crossroads - II. Certified accountant (Eng.), Jan. 1975, p. 3-4, 9-10.

India


Management


Reports and statements


AIRPLANE INDUSTRY

See Aerospace Industry
Airplane Parts And Accessories Manufacturers

AIRPORTS

Data processing


Management


AICPA


AICPA studies MAS in CPA firms.


AIKEN, MAXWELL E.


AINES, RONALD.


AIR CARRIERS

See Aircraft Airlines Company Planes

AIR FORCE


Costs


Management

Rosell, David L. SAC commanders’ management system. Air force comptroller, v. 9, July 1975, p. 36.

Wright, Lyle H. How to supervise first-line supervisors effectively: Air force comptroller, v. 9, July 1975, p. 34-5.

AIR POLLUTION CONTROL

See Pollution, Air

AIR TRANSPORTATION

See Airlines

50
ACCOUNTANTS’ INDEX 1975


ALBENDA, DAVID.

ALBERDING, RUSSELL J.

ALBERS, WAYNE J.

ALBERTS, WILLIAM W.

ALDAG, RAMON J.

ALDERMAN, C. TED.

ALDRICH, CAROLE.

ALDRICH, HOWARD.

ALEXANDER, DONALD C.

ALEXANDER, MICHAEL O.

ALEXANDER, NEIL A.

ALASKA state board unanimously resigns.

ALEXANDER GRANT & CO.
LIPO - last-in, first-out inventory accounting: what it is, how it works, the pros and cons plus full text of IRS regulations. Chicago, c1974. 48 p. [*142.4 A]
1974 year-end tax planning techniques for individuals. Chicago, c1974. 21 p. [*753 A]

ALFORD, ROBERT R.

ALGEO, DAVID.

ALGORITHMS


ALLAN, JAMES. You too can have a computer. *Accountant’s magazine* (Scott.), v. 79, Jan. 1975, p. 17-22.


ALLEN, JOHN W. Who is today’s food price villain? *Cooperative accountant*, v. 28, Spring 1975, p. 61-80, 87.
ACCOUNTANTS' INDEX 1975

ALLEN, R. I. G.

ALLEN, REGIS C.

ALLEN, RICHARD.

ALLEN, RICHARD B.

ALLEN, TOM C.

ALLEN, W. M.


ALLOCATION
Chen, Raymond S. Treasury stock method and conventional method in reciprocal stockholdings - an amalgamation: a comment. (Correspondence) Accounting review, v. 50, April 1975, p. 359-64.


ALLOCATION OF TAXES
See Taxes - Accounting


ALMANEY, ADNAN.

ALMANZOR, PEDRO.
Taxes and taxation. Accountants' journal (P.I.), v. 24, no. 1, 1974, p. 2-4, 12.

ALMOND, CHARLES L.

ALOGNA, JOHN.
Make the most of branch openings. Bankers magazine, v. 158, Summer 1975, p. 69-72.

ALPER, PHILIP R.
We charge each other for coverage - not our patients. Medical economics, v. 52, Oct. 13, 1975, p. 145, 149, 152.

ALPERIN, MERTON N.

ALPERT, DAVID.
CPA examination conditioning requirements. (State board) California CPA quarterly, v. 42, March 1975, p. 36.

ALPERT, HERBERT H.

ALTERNATIVE PROCEDURES
See Accounting - Other Procedures
Auditing - Other Procedures


ALTIMUS, CYRUS A.

ALTMAN, EDWARD I.

ALTMAN, MARY ANN.
Law office layout and design. American Bar Association journal, v. 61, Jan. 1975, p. 54-6, 58, 60, 62.

ALTMANN, MARTIN.

ALTORFER, OTTO.

ALUMKAAL, MARGARET.

ALVERSON, WARREN J.

ALWARD, SAM A.

AMADOR, FRANK J.
Venezuela: economy, trade opportunities and operating conditions. Tax management international journal, May 1975, p. 3-6.

AMANO, AKIHIRO.

ACCOUNTANTS’ INDEX 1975

AMBEGAOKAR, NALINI.

AMBOSE, MARK W.

AMDUR, S.

AMEISS, ALBERT P.

AMERICAN ACCOUNTING ASSOCIATION.

AMERICAN ASSOCIATION OF BLOOD BANKS.

American Committee on Standards.

AMERICAN ASSOCIATION OF PUBLIC ACCOUNTANTS.

AMERICAN BANKERS ASSOCIATION.
ABA steps up efforts to aid localities in EFTS planning. Banking, v. 67, Jan. 1975, p. 40, 89.
How to lick student loan problems. Banking, v. 67, April 1975, p. 52, 54, 58, 70.

AMERICAN BAR ASSOCIATION.
ACCOUNTANTS' INDEX 1975


Steteland, George B. Auditors' requests for information from attorneys (inviting a lawsuit?). (Guest column) Wisconsin CPA, Dec. 1974, p. 10-12, 16.


(Resolutions adopted at midyear meeting of Council and committee chairmen, ABA Section of Corporation, Banking and Business Law, January 22-23, 1975.)


Section of Real Property, Probate and Trust Law. Committee on Investments by Fiduciaries. Responsibility of trustee where investment power is shared or exercised by others. Real property, probate and trust journal, v. 9, Winter 1974, p. 517-34.


Fixtures and personal property in mortgage transactions under UCC. Real property, probate and trust journal, v. 9, Winter 1974, p. 653-72.


Section of Real Property, Probate and Trust Law. Special Committee on Simplification of Security Transfers to and by Fiduciaries. Developments in simplification of transfer of fiduciary securities. Real property, probate and trust journal, v. 9, Winter 1974, p. 611-16.


AMERICAN BUSINESS LAW ASSOCIATION.


AMERICAN CAN CO.


AMERICAN COUNCIL ON EDUCATION.


ACCOUNTANTS’ INDEX 1975


Kramer, Dan G. Who is making the rules? (Auditing and reporting) CPA (NYSS), v. 45, Nov. 1975, p. 69-70.


Accounting Objectives Study Group.


Edwards, James D. Impact of new dimensions in financial reporting - on management, the management accountant and the auditor. Industrial accountant (Pakistan), v. 14, Jan.-March 1975, p. 11-27. (Reprinted from Cost and management (Can.), March-April 1974.)


Accounting Principles Board.


Bevis, Donald J. How it feels to be a gored ox. Touche Ross tempo, v. 21, no. 1, 1975, p. 44-9.


ACCOUNTANTS' INDEX 1975

Accounting Principles Board. Committee on Extractive Industries.
Arthur Andersen & Co. Accounting for oil and gas exploration and development costs. Brief of Arthur Andersen & Co. before the Committee on Extractive Industries of the Accounting Principles Board of the American Institute of Certified Public Accountants, for presentation at public hearing on Nov. 22-23, 1971. Chicago, 1971. 31 p. [*250 Oil 2]

Accounting Procedure Committee.

Accounting Standards Division.
Cohen (J.L.) & Company. Application of GAAP to smaller and/or closely held business. New York, 1975. 130 p. [*850 A]
Revenue recognition when right of return exists. New York, 1975. 29 p. (Statement of position, 75-1, Jan. 17, 1975.) [*111.1 A]
Revenue recognition when the right of return exists. (Auditing and reporting) CPA journal, v. 45, May 1975, p. 48-9. (Excerpt from the conclusions in recommendations to the Financial Accounting Standards Board by the AICPA Accounting Standards Division, Jan. 1975.)

Accounting Standards Division. Investment Companies Task Force.

Accounting Standards Executive Committee.

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS—Accounting Principle Board. Committee on Extractive Industries.

Auditing Standards Division.
Annual reports may get closer scrutiny. (Auditing and reporting) CPA (NYSS), v. 45, July 1975, p. 42. (Except from Executive newsletter (PMM & Co.), May 4, 1975.)


Auditing Standards Division. Unaudited Financial Statements Task Force.
Donohue, Roger. AICPA guide for preparation of unaudited financial statements. CPA (NYSS), v. 45, June 1975, p. 31-5.
Guide for engagements of CPAs to prepare unaudited financial statements. New York, c1975. 34 p. [*150 A]

Auditing Standards Executive Committee.
AudSEC proposes guidance on related party transactions. (Auditing and reporting) CPA (NYSS), v. 45, Aug. 1975, p. 42. (Except from News summary (Main Laffrente & Co.), May 1975.)
Classification and carrying amount of marketable securities. (Auditing & reporting) CPA journal, v. 45, April 1975, p. 87-8.
ACCOUNTANTS' INDEX 1975

Equity Funding Special Committee.
Report of the Special Committee on Equity Funding: the adequacy of auditing standards and procedures currently applied in the examination of financial statements. New York, c1975. 46 p. [*170 A]

Federal Government Division.

Federal Taxation Division.

Governmental Accounting and Auditing Committee.

International Practice Executive Committee.
Professional accounting in 30 countries. New York, c1975. 792 p. [*117 A]
__Management Advisory Services Division__


__Minority Recruitment and Equal Opportunity Committee__


__National Automated Accounting Research System__


EO research department - ready to supply the answers. H & S reports, v. 12, Summer 1975, p. 1-6.

__Professional Ethics Committee__


__Professional Ethics Division__


__Quality Review Committee__


__Regulated Industries Subcommittee__


__Relations With GAO Subcommittee__


__Relations with the Cost Accounting Standards Board Committee__


__Scope and Structure Committee__


__Study on Establishment of Accounting Principles__


ACCOUNTANTS’ INDEX 1975

AMERICAN STOCK EXCHANGE.
Granger, Fred W. Merit of listing on the AMEX® - comment, v. 6, Spring 1975, p. 38-43.
Granger, Fred W. Merit of listing on the AMEX® - a reply to a comment, by Fred W. Granger and Carroll D. Aby. Akron business and economic review, v. 6, Summer 1975, p. 54-5.


AMERICAN TELEPHONE AND TELEGRAPH COMPANY.
Responsibilities for financial statements. (Auditing and reporting) CPA (NYSS), v. 45, June 1975, p. 81. (From the AT&T 1974 annual report.)

AMERICAN TRUCKING ASSOCIATIONS.
Accounting for leases in the motor carrier industry. Motor freight controller, Nov. 1974, p. 8-10. (Response to FASB discussion memo Accounting for leases, Oct. 21, 1974)

__Dept. of Research and Transport Economics__

AMERICAN universities and colleges.
ACCOUNTANTS’ INDEX 1975

AMERICAN WOMAN’S SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS.

AMEY, LLOYD.

AMOROSO, FRANK L.


AMORTIZATION
See Also Depreciation, depletion and Obsolescence Taxation, United States - Amortization

AMOS, WILLIAM W.

AMSDEN, ALICE H.

AMSTUTZ, ARNOLD.

AMTRAK.
Sargol, Stanley S. How to run (or not run) a railroad. GAO review, v. 10, Fall 1975, p. 28-39.


ANALYSIS and text of the Tax reduction act of 1975.
Nadler, Richard S. Analysis and text of the Tax reduction act of 1975, by Richard S. Nadler and Irwin S. Epstein with the assistance of Alec Brown. New York, Matthew Bender, c1975. 112 p. (For use in conjunction with other tax publications of Matthew Bender) [*751.3 N]

ANAND, A. L.

ANANTHANARAYANAN, P. S.
Cost review and control in relation to prices. (Students’ section) Management accountant (India), v. 10, May 2, 1975, p. 371-2.

AMERICAN WOMAN’S SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS.

ANATOMY of a scam.

ANATOMY of business.


ANDEAN COMMON MARKET

ANDERS, DON.

ANDERSEN, ARTHUR.

ANDERSEN, SUSAN A.

ANDERSON, BERNARD E.

ANDERSON, DAN R.
Comments on medical malpractice insurance - face up to the problems of cost. Best’s review (Property/liability ed.), v. 76, May 1975, p. 14, 16, 82.

ANDERSON, DOUGLAS D.
Curran, Frank P. Quick picture of where ACH stands - and where it’s going, by Frank P. Curran and Douglas D. Anderson. Banking, v. 67, July 1975, p. 36-8, 80, 84, 86.

ANDERSON, E. ANDY.

ANDERSON, HOWARD M.

61
ANDERSON, JAMES A.


ANDERSON, JAMES D.


ANDERSON, JOHN.


European company law and the private company. (Student roundabout) *Accountant* (Eng.), v. 172, April 17, 1975, p. 513.

ANDERSON, JOHN P.


ANDERSON, JOHN V. R.

Consolidated accounts. (Student roundabout) *Accountant* (Eng.), v. 173, July 3, 1975, p. 24-5.

ANDERSON, LANE K.


ANDERSON, PAUL E.


ANDERSON, R. J.


ANDERSON, R. W.


ANDERSON, ROBERT L.


ANDERSON, RONALD A.


ANDERSON, WILLIAM S.


ANDERTON, PAMELA.


ANDIC, FUAT M.


ANDREOU, GEORGE.


ANDRES, FRED.


ANDRESEN, ARDEN L.


ANDREW, CHARLES G.

Engineering changes to the product structure opportunity for MRP users. *Production and inventory management*, v. 16, Third quarter 1975, p. 76-86.

ANDREWS, F. EMERSON.


ANDREWS, HARRY R.


ANDREWS, JAMES C.


ANDREWS, PAUL J.


ANDREWS, WESLEY T.


ANDREWS, WILLIAM D.


ANDREWS, WRIGHT H.

ANDRICK, STEPHEN H.

ANG, JAMES S.

ANGELE, ROBERT B.

ANGELEA, BERNECE A.

ANGLIN, PAUL.

ANIBABA, M. O.

ANIMAL RESOURCE FACILITIES
Costs

ANNABLE, JAMES E.

ANNAND, MARY.

ANNIS, MICHAEL D.


ANNUAL REPORTS
See Reports-To Stockholders

ANNUAL reports may get closer scrutiny. (Auditing and reporting) CPA (NYSS), v. 45, July 1975, p. 42. (Excerpt from Executive newsletter (PMM & Co.), May 4, 1975.)

ANDRICK, STEPHEN H.

ANNUITIES
See Also Taxation, United States - Annuities


ANNUITIES, VARIABLE

ANNUITIES, VARIABLE

ANSLU'S FIRE PROTECTION GROUP.

ANTAL, K. V.

ANTHONY, ROBERT N.
Accrual accounting may be coming. Federal accountant, v. 24, June 1975, p. 3-8.

ANTI-POVERTY PROGRAMS
See Poverty Programs

ANTICIPATION DISCOUNTS
See Discount, Anticipation

ANTIQUES
See Also Collectors
ANTITRUST

See Also Clayton Act
Combinations
Monopolies
Sherman Act
Trusts - Industrial. In Previous Indexes
Tying Arrangements


Antitrust law - Schwinn re-cycled - enforced restrictions on location of franchised retail outlets held a per se violation of section 1 of the Sherman act. New York University law review, v. 49, Nov. 1974, p. 957-70.


Antitrust-price fixing. (Recent decisions) Brooklyn law review, v. 41, Fall 1974, p. 349-68.


Barrett, Thomas. Federal Maritime Commission jurisdiction under Section 15 of Shipping act does not extend to transactions which are in substance mergers. (Recent decisions) George Washington law review, v. 43, Jan. 1975, p. 635-47.


Egan, Claire V. Securities - possible antitrust violation held insufficient to warrant injunction against tender offeror or duty of disclosure to target shareholders. (Notes) Fordham law review, v. 43, Dec. 1974, p. 484-93.


ACCOUNTANTS' INDEX 1975


Webster, George D. Antitrust implications of joint industry research projects. *Association management*, v. 27, April 1975, p. 20, 22.


European Economic Community


Germany


Taxation

See Taxation, United States - Antitrust Proceedings

**ANTITRUST:** attorney's liability for price-fixing. (Recent developments) *Oklahoma law review*, v. 28, Summer 1975, p. 685-8.

**ANTITRUST** - schwinn re-cycled - enforced restrictions on location of franchised retail outlets held a per se violation of section 1 of the Sherman act. *New York University law review*, v. 49, Nov. 1974, p. 957-70.

**ANTITRUST** laws - Sherman act - Sherman act is inapplicable to acts of state government. (Recent cases) *Harvard law review*, v. 88, March 1975, p. 1021-8.


**ANTITRUST-PRICE** fixing. (Recent decisions) *Brooklyn law review*, v. 41, Fall 1974, p. 349-68.


**APARTMENT HOUSES**

*See Also* Housing

Real Estate Management


Accounting


Costs


Management


65

**Statistics**

**APARTMENT HOUSES, COOPERATIVE**

**Statistics**

**Taxation**
See Taxation, United States - Cooperative Apartments

**APFELBAUM, STANLEY.**

**APLIN, JOHN C.**

**APPEL, ALAN.**

**APPEL, GERALD.**

**APPELBAUM, ALAN L.**

**APPELBAUM, STEPHEN H.**
Experiential case study of organizational suboptimization and problem solving. Akron business and economic review, v. 6, Fall 1975, p. 13-16.

**APPERT, RICHARD H.**

**APPELBAUM, MICHAEL S.**

**APPLIANCE RETAILERS**
See Electric Equipment Retailers

**APPLICATION OF FUNDS STATEMENT**
See Statements, Financial-Funds


**APPRaisal and control of project costs.**

**APPRaisal Reports**
See Reports - For Appraisal Purposes


**APPRICIATED** employer securities acquired from decedent. (Taxes in figures) *Taxation for accountants*, v. 15, Aug. 1975, p. 100.


**APT, Y.**

**APTITUDE TESTS**
See Also Accounting Testing Program


**ARANYA, NISSID.**
Influence of pressure groups on financial statements in Britain. *Abacus*, v. 10, June 1974, p. 3-12.

**ARAUJO, JORGE MARINHO de.**

**ARBITRATION AND AWARDS**
See Also Accountancy Profession - Relation To Arbitration

**Contracts, Labor**
Goldstein, Mark L. Arbitration of grievance and salary
ACCOUNTANTS' INDEX 1975


Naffziger, Fred J. All power to the arbitrator; the aftermath of the Steelworkers Trilogy, Collyer Wire and ENA. American business law journal, v. 12, Winter 1975, p. 295-311.


ARCEI, RALPH J.

ARCHBOLD, PAMELA.

ARCHIBALD, JOHN C.

ARCHITECTS
Sweet, Justin. Your first construction contract. Practical lawyer, v. 21, March 1, 1975, p. 27-49.

Corporate Practice
See Professional Corporations And Associations


ARCHIVES
See Records

ARDITTI, FRED D.

ARDSEY, FRANK C.


ARE auditors required to report their clients' bribes? (Auditing and reporting) CPA (NYSS), v. 45, Sept. 1975, p. 59. (Excerpt from SEC accounting report, June 1975.)


ARBITRATION AND AWARD-(Continued)


ARE strike benefits taxable, or are they tax-free gifts? Taxation for accountants, v. 15, Oct. 1975, p. 249.


AREEDA, PHILLIP.

ARENTSEN, LEONARD W.

AREY, PATRICK K.

ARGENT, P.

ARGENTI, JOHN.


ARKUSS, NEIL P.

ARLT, CARL T.

ARMED SERVICES
See Also National Defense

Accounting

Data processing

Management
Rosell, David L. SAC commanders' management system. Air force comptroller, v. 9, July 1975, p. 36.
ACCOUNTANTS' INDEX 1975

ARNOLD, RALPH W.
Living with unfair claims practices acts. (Losses and claims) Best's review (Property/liability ed.), v. 76, June 1975, p. 32-4, 36.

ARNOLD, WALTER G.

ARNSTEIN, WILLIAM E.
Direct costing - today and tomorrow. (Management services) CPA journal, v. 45, May 1975, p. 69-70.

ARONOFF, MICHAEL E.

ARONSOHN, ALAN J. B.
Partnership income taxes. 6th ed. New York, Practising Law Institute, c1974. 309 p. (Tax and law practice, handbook series no. 6) [754.1 A]

ARONSON, A. A.

AROSEMENA, CARLOS.

ARPAN, JEFFREY S.

ARRINGTON, ZOE ANNE.

ARSHIT, S. SAMUEL.

ART
Mues, Gregory R. Dual copyright and design patent protection: works of art and ornamental designs. (Notes and comments) St. John's law review, v. 49, Spring 1975, p. 543-75.


ARTHUR, J. ROBERT.
Using the computer for foreign tax credit planning. *International tax journal*, v. 2, Fall (Nov.) 1975, p. 56-79.

ARTHUR ANDERSEN & CO.
Accounting for oil and gas exploration and development costs. Brief of Arthur Andersen & Co. before the Committee on Extractive Industries of the Accounting Principles Board of the American Institute of Certified Public Accountants, for presentation at public hearing on Nov. 22-23, 1971. Chicago, 1971. 31 p. [250 Oil 2]

Audit criteria for federal political campaigns. Chicago, c1974. 21 p. [250 Pol]


ARTHUR YOUNG & CO.


ARTISTS
See Also Taxation, United States - Artists

ARYA, I. C.

ARZAC, ENRIQUE R.


ASBILL, MAC.


ASHBY, MICHAEL J.

ASHEIM, PAUL M.
Reducing claim handling costs. (Losses and claims) *Best's review* (Property/liability ed.), v. 76, Sept. 1975, p. 36, 38, 40, 42.

ASHENDORF, WESLEY.

ASHENHURST, R. L.

ASHER, HOWARD B.

ASHER, JOE.
Bank cards. *Banking*, v. 67, Sept. 1975, p. 29-31, 80, 82, 84.


Banks adjusting balance between liquidity and profit. *Banking*, v. 67, March 1975, p. 31-2, 94.

For Europe's international money markets, 1975 is a year of rebuilding. *Banking*, v. 67, June 1975, p. 27-30, 74, 76, 78.


ASHFORD, NICHOLAS A.

ASHINGTON, JOHN.

ASHMAN, ALLAN.
Antitrust law ... relevant market. (What's new in the law) *American Bar Association journal*, v. 61, April 1975, p. 494-5.

Pension plans ... veteran's rights. (What's new in the law) *American Bar Association journal*, v. 61, March 1975, p. 359.

Products liability ... postoccurrence changes. (What's new in the law) *American Bar Association journal*, v. 61, March 1975, p. 359-60.

ASHOK, RAO.

ASHTON, DAVID.


ASHTON, DUB.

ASHTON, RAYMOND K.

ASHTON, ROBERT H.


ASSESSING foreign opportunities (Management information)  *Accountant* (Eng.), v. 172, June 19, 1975, p. 787.

ASSESSMENT  See Real Estate - Valuation
Taxation, Property, Under Name Of Country Or State


ASSET REPLACEMENTS  See Replacements

ASSETS  See Also Depreciation, Depletion And Obsolescence
Emergency Facilities
Property
Valuation


ACCOUNTANTS' INDEX 1975

Accounting


Financial Accounting Standards Board.  FASB interpretation no. 4 - applicability of FASB statement no. 2 to business combinations accounted for by the purchase method.  (Official releases)  *Journal of accountancy*, v. 139, April 1975, p. 63-4.

Financial Accounting Standards Board.  FASB interpretation no. 4: applicability of FASB statement no. 2 to business-combinations accounted for by the purchase method (an interpretation of FASB statement no. 2), Feb. 1975.  *Stamford, Conn.*, c1975. 4 p.  [*111.1 F]


Valuation


ACCOUNTANTS’ INDEX 1975


ASSETS, CURRENT


ASSETS, FIXED


Bland, Malcolm. Leasing and hire purchase. (Focus on finance for small companies) Accountancy (Eng.), v. 86, June 1975, p. 48, 50.


Accounting


Valuation

Accounting Standards Steering Committee. Supplement to Extraordinary items and prior year adjustments. Accountant’s magazine (Scot.), v. 79, Oct. 1975, p. 250-1. (Exposure draft 16.)


ASSETS, INTANGIBLE

See Also Goodwill

Patents And Copyrights

Royalties

Trade Marks And Trade Names

Accounting


Financial Accounting Standards Board. FASB interpretation no. 4: applicability of FASB statement no. 2 to business-combinations accounted for by the purchase method (an interpretation of FASB statement no. 2), Feb. 1975. Stamford, Conn., 1975. 4 p. [*111.1 F]

Financial Accounting Standards Board. FASB interpretations nos. 4, 5 and 6 - applicability of FASB statement no. 2: to business combinations accounted for by the purchase method, to development stage enterprises, to computer software. Stamford, Conn., 1975. 124 p. (Public record, v. 1, 1975. Interpretations of FASB statement no. 2.) [*111.1 F]

Taxation

See Taxation, United States - Assets, Intangible

Valuation


ASSMUS, CERT.


ASSOCIATED COMPANIES

Accounting


ASSOCIATION OF AMERICAN MEDICAL COLLEGES.


ASSOCIATION OF CERTIFIED ACCOUNTANTS.

Audit of current purchasing power statements. Certified accountant (Eng.), May 1975, p. 271-2.


Council.


ASSOCIATION OF CHARTERED ACCOUNTANT STUDENTS’ SOCIETIES.

Hendrick, Paul. Education or examination? (Student roundabout) Accountant (Eng.), v. 171, Nov. 21, 1974, p. 700-1.

ASSOCIATION OF CONSULTING MANAGEMENT ENGINEERS.

ASSOCIATION OF CONSULTING MANAGEMENT ENGINEERS.

ASSOCIATION OF DATA PROCESSING SERVICE ORGANIZATIONS.

ASSOCIATION OF HEALTH SERVICE TREASURERS.

ASSOCIATION OF INTERNATIONAL ACCOUNTANTS.

ASSOCIATION OF SOUTHEAST ASIAN NATIONS.
Paterno, Vicente T. Economic opportunities in regional cooperation; the Philippines and ASEAN. SGY Group Journal, no. 3, 1974, p. 44-7.

ASSOCIATIONS
See Chambers Of Commerce
Clubs
Societies And Associations
Trade Associations


ATTACK, JEREMY.

ATHANASSIADES, JOHN C.
Myths of women in management: what every businessman ought to know but may be afraid to ask. Atlanta economic review, v. 23, May-June 1975, p. 4-9.

ATHEARN, JAMES L.
How to avoid overpaying on a group life plan that includes permanent life insurance. Taxation for accountants, v. 15, Aug. 1975, p. 113-17.

ATHLETICS
Accounting

ATNALLY, EDWARD V.

ATOMIC ENERGY
Carver, John A. Legal and institutional planning for macro-conservation measures. Public utilities fortnightly, v. 95, April 24, 1975, p. 29-33.

ACCOUNTANTS' INDEX 1975

Dunham, Halstead. Nuclear whodunit. (Pages with the editor) Public utilities fortnightly, v. 95, Jan. 30, 1975, p. 4-5.
McAnally, James L. Organizing for nuclear power, by James L. McAnally and Denton L. Peoples. Public utilities fortnightly, v. 95, March 27, 1975, p. 31-4.
Partridge, Robert D. Case for nuclear power. Public utilities fortnightly, v. 95, June 5, 1975, p. 31-4.

Government regulation

ATTENDANCE of client at IRS audit may be mandatory. (Practicing before the IRS) Taxation for accountants, v. 15, Sept. 1975, p. 190-1.

ATTEST FUNCTION
See Certificate Or Opinion

ATTORNEY-CLIENT PRIVILEGE
See Privileged Communications
Taxation, United States - Privileged Communications


ATWATER, PIERCE.
AUDIT of historical records as a learning device in studying environmental and socio-economic influences on accounting.


AUDIT of investment companies.


AUDIT of service stations stresses some income reporting. (Practicing before the IRS) Taxation for accountants, v. 15, Aug. 1975, p. 128.


AUDIT PROGRAM

See Auditing - Audit Program
Internal Auditing - Audit Program

AUDIT REPORTS

See Certificate Or Opinion
Reports, Accountants'
AUDITING—(Continued)


Management of capital expenditures - post-completion audits. (Management services) CPA journal, v. 45, April 1975, p. 71-2. (Excerpt from Week in review (Haskins & Sells), Nov. 23, 1973.)

McGeer, R. S. Discrepancy hunt. CGA, (Can.), v. 9, Jan.-Feb. 1975, p. 4-8.


Audit program


ACCOUNTANTS' INDEX 1975


Australia

Bangladesh

Canada
Canadian Institute Of Chartered Accountants. Auditing Standards Committee. First audit engagement: an audit technique study. Toronto, c1975. 54 p. [250 Acc]

Compliance audits


Continuous audits

Correspondent audits


New Zealand
New Zealand Society Of Accountants. Board of Research & Publications. Exposure draft of recommendation on auditing practice: no. 2; reliance on other auditors in reporting on group financial statements. Accountants' journal (N.Z.), v. 54, July 1975, p. 219-23.

Costs

Data processing


ACCOUNTANTS' INDEX 1975

Belt, Klem. Computer can do the work if we do the thinking. Footnote, Special issue, 1975, p. 36-7.
(Report of Fourth Conference on Computer Audit, Control and Security.)
(Report of Fourth Conference on Computer Audit, Control and Security.)
Dorricket, Keith O. Appraising computer assisted audit techniques. CA magazine (Can.), v. 107, Aug. 1975, p. 24-9.
Kraenzlein, H. Germany - auditing through the computer. (Accounting abroad) CA magazine (Can.), v. 106, Jan. 1975, p. 16-17.
Kropatkin, Philip. Output-oriented auditing - will it respond to the HEWCAS challenge? Footnote, Special issue, 1975, p. 8-10.
Samson, Thomas F. Comment on Audits of service-center-produced records. (Letters to the editor) CPA journal, v. 45, April 1975, p. 5-6.
Westfall, Donald G. Computer as an audit tool: a case study. Footnote, Special issue, 1975, p. 34-5.
Europe
Extended procedures
First audits
Germany
Kraenzlein, H. Germany - auditing through the computer. (Accounting abroad) CA magazine (Can.), v. 106, Jan. 1975, p. 16-17.
Great Britain
Greece
History
See Also Accounting - History
ACCOUNTANTS' INDEX 1975


American Institute Of Certified Public Accountants. Equity Funding Special Committee. Report of the Special Committee on Equity Funding: the adequacy of auditing standards and procedures currently applied in the examination of financial statements. New York, c1975. 46 p. [1*170 A]


Annual reports may get closer scrutiny. (Auditing and reporting) CPA (NYSS), v. 45, July 1975, p. 42. (Excerpt from Executive newsletter (PMM & Co.), May 4, 1975.)


AudSEC proposes guidance on related party transactions. (Auditing and reporting) CPA (NYSS), v. 45, Aug. 1975, p. 42. (Excerpt from News summary (Main LaFrentz & Co.), May 1975.)


ACCOUNTANTS' INDEX 1975


Australia


Canada

Adams, Brian F. B.C. Auditors' Certification Board - model for other provinces? CGA magazine (Can.), v. 9, Aug. 1975, p. 24-6.


Trites, Jerry D. Set the watchdog free. by Jerry D. Trites and Barry M. Grant. CA magazine (Can.), v. 106, Jan. 1975, p. 23-6.

Europe


Union Europeenne Des Experts Comptables Economiques Et Financiers (UEC). Object and scope of an annual audit of financial statements, an exposure draft. Certified accountant (Eng.), Sept. 1975, p. 471-2. (Title in publication: UEC Committee on Auditing.)


Europe Economic Community


Great Britain


Indonesia


International


Ireland


Deren, Samuel A. Profession's responsibility in developing and adhering to auditing and auditing standards. Virginia accountant, v. 27, Sept. 1975, p. 23-5. (Presented before the Twenty-seventh Southeast Regional Group Meeting, American Accounting Association.)

Donohue, Roger. AICPA guide for preparation of unaudited financial statements. CPA (NYSS), v. 45, June 1975, p. 31-5.


AUDITING—Principles and standards—Ireland—(Continued)


Israel


Institute Of Certified Public Accountants In Israel. Professional recommendations and guidelines. Tel Aviv, Israel, c1974. 104 p. (Translated from the Hebrew original.) [*117 I]

New Zealand


Relation to budgeting


Standards

See Auditing - Principles And Standards

Statistical Methods

See Testing And Sampling

Teaching

See Accounting - Teaching

Testing And Sampling

See Testing And Sampling


AUDITING COSTS

See Auditing - Costs

AUDITING COURSES

See Accounting Courses

AUDITING fast response systems.

Institute Of Internal Auditors. Auditing fast response systems. Orlando, Fla., c1974. 31 p. (Modern concepts of internal auditing) [*175 I]


AUDITING public education: current status and future potential,


ACCOUNTANTS' INDEX 1975

AUDITING standards and procedures,


AUDITORS

See Also Accountants Internal Auditors


Auditors - guardians of morals? (News & views) CPA (NYSS), v. 45, Sept. 1975, p. 9-10. (Excerpt from Week in review (Haskins & Sells), June 20, 1975.)


Fouts, John D. How to use your auditor. Cooperative accountant, v. 28, Fall 1975, p. 56-60.


Trites, Jerry D. Set the watchdog free, by Jerry D. Trites and Barry M. Grant. CA magazine (Can.), v. 106, Jan. 1975, p. 23-6.
ACCOUNTANTS' INDEX 1975

Great Selection

Independence

Government

Australia

As Directors

Canada

Appointment

See Auditors - Selection

As Directors

See Accountants - As Directors

Australia


Canada

Adams, Brian F. B.C. Auditors' Certification Board - model for other provinces? CGA magazine (Can.), v. 9, Aug. 1975, p. 24-6.

Duties And Responsibilities

See Accountants - Duties And Responsibilities

Government


Great Britain


Independence

See Accountants - Independence

Liability

See Accountants - Liability

Rotation

See Accountants - Rotation

Selection

See Also Accountancy Profession - Selection Of Personnel

AUDITOR'S approach to statistical sampling.


AUDITOR'S CERTIFICATE

See Certificate Or Opinion

AUDITORS - guardians of morals? (News & views) CPA (NYSS), v. 45, Sept. 1975, p. 9-10. (Excerpt from Week in review (Haskins & Sells), June 20, 1975.)


AUDITORS' REPORTS

See Certificate Or Opinion

Reports, Accountants'


AuSEC proposes guidance on related party transactions. (Auditing and reporting) CPA (NYSS), v. 45, Aug. 1975, p. 42. (Excerpt from News summary (Main Lafrentz & Co.), May 1975.)

AUERBACH, BARRY S.


AUERBACH, NORMAN E.


AUGER, GEORGE.


AULD, DOUGLAS A. L.


AULINO, CHARLES M.


AUMANN, G. W.


AUSTIN, JOHN E.


79
ACCOUNTANTS' INDEX 1975


Office of the future: an in-depth analysis of how word-processing will reshape the corporate office. Business week, June 30, 1975, p. 48-84 passim.


AUTOMOBILE DEALERS
See Also Used-Car Dealers

Statistics

AUTOMOBILE FINANCE COMPANIES
Corenswet, Ellen Barrie. I can get it for you wholesale; the lingering problem of automobile deficiency judgments. (Notes) Stanford law review, v. 27, April 1975, p. 1081-1107.

AUTOMOBILE INSURANCE
See Insurance, Automobile

AUTOMOBILE LAUNDRIES
See Car Washes

AUTOMOBILE LEASING COMPANIES

AUTOMOBILE MANUFACTURERS


Products liability ... second collision issue. American Bar Association journal, v. 61, April 1975, p. 496-7.


Europe

Great Britain

Reports and statements

AUTOMOBILE OPERATION


Costs
ACCOUNTANTS' INDEX 1975

Harris, Curtis C. Rail, truck, or small car - which is the energy saver? By Curtis C. Harris and Stanley J. Hille. Business horizons, v. 17, Dec. 1974, p. 57-64.


AUTOMOBILE PARTS AND ACCESSORIES MANUFACTURERS

AUTOMOBILE RACING
See Racing Cars

AUTOMOBILE RENTAL COMPANIES
See Automobile Leasing Companies

AUTOMOBILE SERVICE STATIONS
See Auto Garages

Audit of service stations stresses some income reporting. (Practicing before the IRS) Taxation for accountants, v. 15, Aug. 1975, p. 128.

AUTOMOBILES

AVERILL, RICHARD W.

AVERSA, ANDRE A.

AVERY, LUTHER J.

AVILA, ALFONSO.

AVIO, KENNETH L.

AWAD, ELIAS.

AWARDS, PRIZES AND CONTESTS
See Also Arbitration and Award
Taxation, United States - Awards and Prizes
Taxation, United States - Damages


AWNINGS
See Canvas Products

AXELSON, KENNETH S.

AXIOMATIC METHOD
See Accounting - Axiomatic Method

AXLEY, HARTMAN.

AYAL, IGAL.

AYDELOTTE, MYRTLE K.

AYDELOTTE, MYRTLE K.

AYRE, J. RANDOLPH.

AZEVEDO, ROSS E.

AZRACK, JOSEPH F.
BABAYEV, DJANGIR A.

BABB, EMERSON M.

BABCOCK, DANIEL L.

BABCOCK, FREDERICK M.

BABSON, STANLEY M.

BACHELDER, JOSEPH E.

BACHMAN, JAMES E.

BACIGALUPO, PAUL F.

BACON, DONALD W.
Ten tax audit areas that practitioners are asking about. (In Tulane Tax Institute, 23rd, New Orleans, 1973. Proceedings, New York, c1974, p. 279-323.) [750.2 T]

BACON, PETER W.


BAD DEBTS
See Debt
Reserves - Bad Debt
Taxation, United States - Bad Debts

BADERS, DONALD L.
Credit - a right or a privilege? Retail control, v. 43, Jan. 1975, p. 2-12.

BADEN, E. J.

BADLER, MITCHELL M.

BAER, WALTER S.

BAESEL, JEROME B.

BAETZ, REUBEN C.

BAETZ, REUBEN C.

BAGLEY, RON N.
How to maximize investment tax credits: planning under the cases and rulings. (Accounting) Journal of taxation, v. 43, Sept. 1975, p. 154-9, 162.

BAGOZZI, RICHARD P.

BAHIN, JAMES M.
We switched to LIFO. Financial executive, v. 43, Feb. 1975, p. 45-50, 52.

BAHR, GARY R.

BAILEY, ANDREW D.

Weker, Robert B. Discriminant analysis as an aid to employee selection; a reply. (Correspondence) Accounting review, v. 50, July 1975, p. 593-4.

BAILEY, D. T.

BAILEY, DANIEL A.

BAILEY, E. NORMAN.

BAILEY, HENRY J.
UCC cases: group no. 20. *Practical lawyer*, v. 21, June 1, 1975, p. 41-50.

BAILEY, JOSEPH T.
From product creation to servicing, successful marketing is a team effort. (Perspectives) *Industrial marketing*, v. 60, April 1975, p. 48, 51, 54.

BAILEY, LESTER D.

BAILEY, RICHARD.

BAILOUTS
See Also Taxation, United States - Stock Bailouts


BAILY, MARTIN NEIL.

BAIRD, LINDSAY L.
Safeguarding computer software from damage or manipulation. *Newspaper controller*, v. 28, June 1975, p. 10.

BAIRD, R. G.

BAKER, C. RICHARD.

BAKER, DONALD I.

BAKER, EDWIN H.

ACCOUNTANTS' INDEX 1975

BAKER, GEOFFREY M. N.

BAKER, JAMES C.

BAKER, KENNETH R.

BAKER, M. N.

BAKER, NORMAN.
Recent advances in R&D benefit measurement and project selection methods, by Norman Baker and James Freeland. *Management science*, v. 21, June 1975, p. 1164-75.

BAKER, RICHARD T.

BAKER, RUSSELL.
Things are so bad even Marcus Welby gets sued *Medical economics*, v. 52, Sept. 1, 1975, p. 92-3.

BAKER, TERRY F.

BALADOUNI, VAHE.

BALANCE OF PAYMENTS
Incentive travel aids productivity, helps even up balance of payments. *Commerce today*, v. 5, May 26, 1975, p. 4-7.
ACCOUNTANTS' INDEX 1975

It's all in the balance. (Below the line) Accountancy (Eng.), v. 86, March 1975, 86.

Australia

Canada

Germany

Great Britain

Ireland

Japan

New Zealand

BALANCE SHEETS
Berry, R. N. Systems model for accountants. Accounting and business research (Eng.), v. 5, Summer 1975, p. 203-12.


Analysis
See Statements, Financial - Analysis

Consolidated
See Statements, Financial - Consolidated

Disclosure
See Statements, Financial - Disclosure

Great Britain

Indonesia

Ireland

Italy

BALAS, EGNON.

BALCAREK, R.J.

BALK, CHARLES A.

BALDERSTON, J.A.

BALDRIDGE, J. VICTOR.
Baldwin, Robert E.


Baldwin, Robert F.


Balk, Walter L.


Ball, George W.

How to control the multinationals, by George W. Ball and Herbert C. Knorr. *Touche Ross tempo*, v. 21, no. 1, 1975, p. 34-5.

Ball, Marion J.


Maybe a network of mini-computers can fill your data systems needs, by Marion J. Ball and Gary L. Hammon. *Hospital financial management*, v. 5, April 1975, p. 48-51.

Ball, Ray.


Ball, Robert.


Ballanger, N. J.


Ballard, A. Kent.


Ballard, Richard E.


Balog, James.

Why the stock market reacts the way it does to announcements of mergers and acquisitions. *Financial analysts journal*, v. 31, March/April 1975, p. 84-8.


Balter, Harry Graham.


Bancroft, Margaret A.


Bandy, Dale.


Banerjee, Bhabatosh.


Banerjee, S.


Bangs, Scholer.

Costs and codes are revising kitchen design. *Hospitality* (Food and lodging), v. 14, Aug. 1975, p. R57-R58, R60.

Bank accounts.


Bank administration institute.


Bank administration manual, by the Technical Division staff under project leader Charles D. Coen. Park Ridge, Ill., c1974 2 v. (432, 919 p.) [600 B]


Kahl, Michael H. Increasing concern with internal crimes. *(Speaking of banking)* *Magazine of bank administration*, v. 51, April 1975, p. 54, 56.
ACCOUNTANTS' INDEX 1975


BANK administration manual,


BANK cards take over the country. (Finance) Business week, Aug. 4, 1975, p. 44-7, 52-4.

BANK CHARGE ACCOUNTS
See Credit Cards

BANK CONFIRMATIONS

BANK CREDIT CARDS
See Credit Cards

BANK DEPOSIT SLIPS
See Deposit Slips

BANK DIRECTORS
See Directors

BANK-FINANCED INSURANCE PLANS
See Insurance, Bank-Financed Plans

BANK GIRO CENTER.

BANK HOLDING COMPANIES
See Banks And Banking, Group

BANK HOLDING COMPANY ACT


BANK MERGER ACT OF 1966

BANK NUMBERING SYSTEMS
See Banks And Banking - Numbering Systems

BANK OF AMERICA.
Building maintenance services. San Francisco, c1974. 20 p. (Small business reporter, v. 12, no. 3) [*165.5 B]
Exporting. San Francisco, c1974. 20 p. (Small business reporter, v. 12, no. 6) [*250 Exp 3]

BANK ADMINISTRATION INSTITUTE-(Continued)

Plant shops. San Francisco, c1974. 16 p. (Small business reporter, v. 12, no. 4) [*250 Flo 3]
Shoe stores. San Francisco, c1974. 20 p. (Small business reporter, v. 12, no. 5) [*250 Sho 2]

BANK OF ENGLAND.
Whitman, George E. State industry at the crossroads - II. Certified accountant (Eng.), Jan. 1975, p. 3-4, 9-10.

BANK PROTECTION ACT OF 1968

BANK PROTECTION ACT OF 1968
See Also Banks And Banking - Security

BANK RECONCiliATIONS
See Reconciliations


BANK SECRECY ACT


BANK TELLERS

BANKERS AND CREDIT PEOPLE

87
ACCOUNTANTS’ INDEX 1975

Social Responsibility

See Banks And Banking - Social Responsibility


BANKERS TRUST CO.


BANKRUPTCY

See Also Business Failures

Insolvencies

Liquidations And Receiverships


Hertzog, Asa S. Herzog’s bankruptcy forms and practice, by Asa S. Herzog, Sheldon Lowe and Joel B. Zweibel. 5th ed. New York, Clark Boardman, c1974. 2 v. (looseleaf) [242.81 U]


Auditing


Chapter X proceedings


Hertzog, Asa S. Herzog’s bankruptcy forms and practice, by Asa S. Herzog, Sheldon Lowe and Joel B. Zweibel. 5th ed. New York, Clark Boardman, c1974. 2 v. (looseleaf) [242.81 U]


BANKERS AND CREDIT PEOPLE: (Continued)


Gorsky, Richard F. Independence day is near. Credit and financial management, v. 77, May 1975, p. 34-5.


National Association Of Credit Management. New NACM system... the national credit information service. Credit and financial management, v. 77, May 1975, p. 9-11.


Winters, Alan J. Banker perceptions of unaudited financial statements. CPA (NYSS), v. 45, Aug. 1975, p. 29-33.


Cooperation With

See Also Reports - For Credit Purposes


Survey reveals inadequate communication between CPAs and banks. Practical accountant, v. 8, July/Aug. 1975, p. 50-1.

Disclosure of credit information


ACCOUNTANTS' INDEX 1975


Chapter XI proceedings


Chapter XII proceedings

Chapter XII bankruptcy: a grim case in Atlanta. (Real estate) Business week, Nov. 3, 1975, p. 70-1.


Chapter XIII proceedings


Fees


Great Britain


Italy


Law


Mortgagee's right to rents and profits following a petition in bankruptcy. (Comments) Iowa law review, v. 60, June 1975, p. 1388-1402.


BANKRUPTCY—Chapter X proceedings—(Continued)

- Australia


Reports and statements


Tax Problems

See Taxation, United States - Bankruptcy Problems

BANKRUPTCY ACT


ACCOUNTANTS’ INDEX 1975


Accounting


Seidler, Lee J. Will banks write off their holdings in New York City bonds? Accounting issues (Bear Stearns & Co.), Aug. 6, 1975, p. 2-3. (Reprint file, *A)


Canada


Auditing

ACCOUNTANTS' INDEX 1975


Bad debts


Business planning


Canada

Bouey, Gerald K. Central bank can cash in on control. CGA (Can.), v. 9, Jan.-Feb. 1975, p. 17-20.


Certificates of deposit


Compensating Balances

See Also Compensating Balances


Correspondent relationships


Cost accounting


Thakker, A. Cost accounting in banking industry. (Students’ section) Management accountant (India), v. 9, Nov. 1974, p. 859-64.

Costs


Data processing


Bank cards take over the country. (Finance) Business week, Aug. 4, 1975, p. 44-7, 52-4.


Bare, George W. COM at Cleveland Trust. Information & records management, v. 9, July 1975, p. 37, 44.


Curran, Frank P. Quick picture of where ACH stands - and where it's going, by Frank P. Curran and Douglas D. Anderson. Banking, v. 67, July 1975, p. 36-8, 80, 84, 86.


Banks and Banking--Auditing-(Continued)


Louderback, Peter D. Electronic funds transfer systems. World (PM&M Co.), v. 9, Spring 1975, p. 9-14.


Deposits


Directors

See Directors

Europe

Asher, Joe. For Europe's international money markets, 1975 is a year of rebuilding. Banking, v. 67, June 1975, p. 27-30, 74, 76, 78.


Examinations


Failures

ACCOUNTANTS' INDEX 1975


Finance
Asher, Joe. Banks adjusting balance between liquidity and profit. Banking, v. 67, March 1975, p. 31-2, 94.

India

Financial management

BANKS AND BANKING—Failures—(Continued)

Nagan, Peter S. Are forces now bending the yield curve back to normal? Banking, v. 67, Feb. 1975, p. 64, 66.
ACCOUNTANTS' INDEX 1975


Who should protect the bankers? (Washington views) Bankers magazine, v. 158, Spring 1975, p. 16.

——Great Britain——


——Great Britain——


——History——


Two hundred years of U.S. banking. Banking, v. 67, Oct. 1975, p. 31-45, 116-76, passim. (Collection of eight articles on the history of banking in the United States since the Revolution.)

——Information systems——

ACCOUNTANTS’ INDEX 1975


Insurance

Internal Audit And Control
See Also Banks And Banking - Fraud And Defalcation

Investments

Nagari, Peter S. Are forces now bending the yield curve back to normal? Banking, v. 67, Feb. 1975, p. 64, 66.
New readings on loan and investment outlook. Bankers monthly, v. 92, July 15, 1975, p. 16-17, 29, 32.
Seidler, Lee J. Will banks write off their holdings in New York City bonds? Accounting issues (Bear Stearns & Co.), Aug. 6, 1975, p. 2-3. (Reprint file. *A)

Japan

Law

Layout
BANKS AND BANKING—Layout—(Continued)


Lease financing

Harris, Milton M. Does equipment leasing have a place in your bank? part II. Journal of commercial bank lending, v. 58, Oct. 1975, p. 57-60.


Liability


Management


Ernest, John W. Planning and control systems for commercial banks, by John W. Ernest and Gerald E. Patena. (In Prochnow, Herbert V. Changing world of banking. New York, c1975, p. 244-78.) [600 P]

Giving CEOs a chance to trade ideas with the comptroller of the currency. Banking, v. 67, Feb. 1975, p. 90-1.


Small bank economizes with large-scale statement processing. (Small bank scene) Magazine of bank administration, v. 51, Aug. 1975, p. 50, 52.


Srinivasan, N. A. Glowing role of internal audit as an effective tool to progressive bank management. Chartered accountant (India), v. 24, Sept. 1975, p. 176-7.


Management audit


Marketing


ACCOUNTANTS' INDEX 1975

Feldman, Gerald P. Good morning Mr. Smith: there is more to marketing than advertising and PR. Burroughs clearing house, v. 59, Aug. 1975, p. 26, 50.


How to sell trust services on a low budget. Banking, v. 67, March 1975, p. 58.


Mergers


Netherlands


Non-Banking Services

See Banks And Banking-Services

Numbering Systems

See Also Account Numbering

Payment plans


Personnel


Merit-pay plans make a comeback. (Employee relations) Banking, v. 67, June 1975, p. 16, 64.


Rates


Records retention


Bare, George W. COM at Cleveland Trust. Information & records management, v. 9, July 1975, p. 37, 44.

Reports and statements


Great Britain


Reserves


Scotland

Murphy, William J. Study sees national EFTS within ten years. *Bankers monthly,* v. 92, Jan. 15, 1975, p. 24-6, 35.
Myers, Edith. First Nebraska; now California. *(Banking)* *Datastom,* v. 21, Feb. 1975, p. 81, 84-5.
White, George C. Innovations in cash management tomorrow; part 3 *Magazine of bank administration,* v. 51, March 1975, p. 54-5, 58.
United of Soviet Socialist Republics

Valuation

Banks and Banking, Branches


Law
Myers, Edith. First Nebraska; now California. *(Banking)* *Datastom,* v. 21, Feb. 1975, p. 81, 84-5.

Banks and Banking, Commercial Banks
Brown, Marc L. Legality of bank-sponsored investment services. *(Notes) Yale law journal,* v. 84, June 1975, p. 1477-1504.
ACCOUNTANTS' INDEX 1975

Gaines, Tiflford C. How sound is the banking system today? Bankers monthly, v. 91, Nov. 15, 1974, p. 4-7.


BANKS AND BANKING, COMMERCIAL BANKS (Continued)


Statistics


BANKS AND BANKING, CONSORTIUM

See Banks And Banking, One-Bank Holding Companies

BANKS AND BANKING, COOPERATIVE

See Agriculture - Credit Credit Unions Savings And Loan Associations

BANKS AND BANKING, CREDIT DEPARTMENTS

See Banks And Banking, Loan And Credit Departments

BANKS AND BANKING, FEDERAL RESERVE SYSTEM


BANKS AND BANKING, FOREIGN OPERATIONS


BANKS AND BANKING, FOREIGN SUBSIDIARIES


ACCOUNTANTS' INDEX 1975

BANKS AND BANKING, GROUP

BANKS AND BANKING, GROUP

Finance

Financial management

Government regulation

Reports and statements

BANKS AND BANKING, INTERNATIONAL

Forutne directory of the fifty largest commercial-banking companies outside the U.S. Fortune, v. 92, Aug. 1975, p. 164-5.
Gaines, Tilford C. How sound is the banking system today? Bankers monthly, v. 91, Nov. 15, 1974, p. 4, 6-7.
International banking changes course, by Charles S. Ganoe and others. Bankers monthly, v. 92, June 15, 1975, p. 16-17, 20-1.

BANKS AND BANKING, INTERNATIONAL DEPARTMENTS

BANKS AND BANKING, LOAN AND CREDIT DEPARTMENTS
See Also Finance Companies
Loan Companies
Loans
Savings And Loan Associations


102
ACCOUNTANTS' INDEX 1975


Dyl, Edward A. Prepayment penalties ... are they adequate? Burroughs clearing house, v. 59, March 1975, p. 20-1, 59.


Nadler, Paul S. Corporate banking relationships. Bankers monthly, v. 92, April 15, 1975, p. 11-12, 35-6.


BANKS AND BANKING, LOAN AND CREDIT
DEPARTMENT-(Continued)


Winters, Alan J. Banker perceptions of unaudited financial statements. CPA (NYSS), v. 45, Aug. 1975, p. 29-33.


Accounting


Collection of accounts


Data processing


Myers, Bob L. Meld computer skills and credit training and you get - a commercial loan operations officer. Journal of commercial bank lending, v. 57, March 1975, p. 56-60.

Government regulation


Internal audit and control


Management


BANKS AND BANKING, LOAN AND CREDIT
DEPARTMENTS—Management—(Continued)


Records management

BANKS AND BANKING, MINORITY BANKS
See Also Black Capitalism
Minority Enterprise


BANKS AND BANKING, NEGRO BANKS
See Banks And Banking, Minority Banks

BANKS AND BANKING, ONE-BANK HOLDING COMPANIES


BANKS AND BANKING, SAVINGS BANKS


Government regulation

Services

Transfer systems

BANNER, MARK T.


BANNISTER, JIM.
Role of the broker. (Focus on risk management) Accountancy (Eng.), v. 86, Feb. 1975, p. 64.

ACCOUNTANTS' INDEX 1975

BANNON, MICHAEL J.

BANOFF, SHELDON I.

BANVILLE, GUY R.

BAR EXAMINATIONS
See Examinations, Bar

BARANOWICZ, ISAAC.
Government-business marketing teamwork: balanced effort could aid balanced trade. Panorama (Harris, Kerr, Forster), no. 1, Summer 1975, p. 16-17, 20.

BARRIER, GEDDINGS P.

BARRIER, LLOYD I.

BARCELONA, CONSTANCE T.


BARCHI, R. H.

BarCHRIS CONSTRUCTION CORPORATION.


BARD, ROBERT L.


BARDEN, HORACE G.
ACCOUNTANTS’ INDEX 1975

BARE, GEORGE W.

BAREAU, PAUL.

BAREFIELD, RUSSELL M.

BAREFIELD, H. LEE.

BAREFIELD, THOMAS J.
Sizing up construction practices. Credit and financial management v. 76, Nov. 1974, p. 8-9, 16.


BARKER, NORMAN B.
Collapsible corporation provisions can turn capital gain into ordinary income. (Corporation) Taxation for accountants, v. 14, April 1975, p. 212-16.

BARKER, WAYNE M.

BARKLEY, BRENT.

BARKSDALE, CLARENCE C.

BARKSDALE, HIRAM C.

BARE, GEORGE W.
BARLEY, BENZION.

BARLOW, GEORGE.

BARLOW, JOEL.

BARMORE, ELDEN G.

BARNEA, A.

BARNEA, JOSEPH.

BARNES, DONALD A.

BARNES, JIM D.

105
BARNES, JOHN J.
Control of claim expense. (Losses and claims) Best's review (Property/liability ed.), v. 75, Jan. 1975, p. 34, 36-7.

BARNES, WILLIAM F.

BARNETT, BARNEY O.

BARNETT, BERNARD.

BARNETT, GAVIN G.

BARNETT, LESLIE J.

BARNHARDT, RAY.

BARNHART, JAMES R.

BARNICLE, EDWARD F.

BARNICOAT, STANLEY M.

BARR, DONALD R.

BARR, GREG.

BARR, N. A.

BARRACK, JOHN B.

BARRATT, WILLIAM E.

BARRATT, C. A.

BARRATT, CHARLES K.

BARRATT, F. DERM.
Metamorphosis by MBO. CA magazine (Can.), v. 107, Aug. 1975, p. 35-41.

BARRATT, FRANK J.

BARRATT, FREDERICK F.

BARRATT, JOHN D.

BARRATT, M. EDGAR.

BARRATT, NANCY SMITH.

BARRATT, THOMAS.
Federal Maritime Commission jurisdiction under Section 15 of Shipping act does not extend to transactions which are in substance mergers. (Recent decisions) George Washington law review, v. 43, Jan. 1975, p. 635-47.

BARRIE, JOHN P.

BARRINGTON, J. DOUGLAS.

BARRON, F. HUTTON.

BARROW, ROSCOE L.
ACCOUNTANTS’ INDEX 1975

BARROWS, DAVID.

BARROWS, RICHARD L.

BARRY, CHRISTOPHER B.

BARRY, JOSEPH K.

BARRY (R.G.) CORPORATION.

BARS AND GRILLS
See Also Beverages
Cocktail Lounges
Restaurants


Accounting

BARTH, HOWARD G.

BARTHOLOMEW, WAYNE.

BARTLETT, DOUGLAS M.

BARTLETT, ROBERT W.

BARTON, ALAN D.

BARTON, ALLEN H.

BARTON, DAVID.

BARTON, ROBERT M.

BASCHE, JAMES R.


BASHOOK, PHILIP G.

BASI, BART A.


Tax aspects of leasing: lessee’s viewpoint. Tax executive, v. 27, July 1975, p. 365-78. (Includes appendix I - problem lease agreement.)

BASIC production management.
Buffa, Elwood S. Basic production management. 2nd ed. New York, John Wiley, c1975. 683 p. [201.8 B]


BASINGER, ALBERT.

BASETT, PRESTON C.


BASSETT, WILLIAM H.

BASSFORD, GERALD.

BASSIE, V. LEWIS.
ACCOUNTANTS' INDEX 1975

BATTLES, FRANK V.

BAUER, DAVID.

BAUER, ECKHARD.

BAUER, JUDITH.

BAUER, RAYMOND A.

BAUER, ROBERT W.

BAUGH, EDDIE W.

BAUM, BERNARD H.

BAUMLER, JOHN V.

BAUMOL, WILLIAM J.

BAWA, VIJAY S.

BAWDEN, D. LEE.

BAWLY, DAN.

BAXTER, R.
ACCOUNTANTS’ INDEX 1975


BAXTER, GEORGE C.

BAXTER, HARRY.
Definition of plant. Accountancy (Eng.), v. 86, April 1975, p. 74, 76, 78.

BAYESIAN STATISTICS


BAZARAA, MOKHTAR S.

BAZLEY, JOHN D.


BEACH, DONALD J.

BEACH, FRANKLIN F.
To sell or not sell? That is the question. (Trusts, estates, and life insurance) Trusts and estates, v. 113, Dec. 1974, p. 844-6.

BEAN, D. G.
Gare, R. J. Future prospects in commodity markets, by R. J. Gare and D. G. Bean. Long range planning, v. 8, June 1975, p. 2-9.

BEAN, VIRGINIA L.

BEAR, ROBERT M.

BEATTY, RICHARD W.

BEAUMONT, WILLIAM J.

BEAVER, WILLIAM.


BEAVIS, BRIAN.

BEBEE, RICHARD F.

BECK, LEIF C.


Should a group doctor keep his side earnings? Medical economics, v. 52, June 23, 1975, p. 81.

BECK, RICHARD P.


BECK, SANFORD E.


BECKER, B. M.


BECKER, CHARLES E.


BECKER, MURRAY L.

Coming to grips with plan termination insurance. Financial executive, v. 43, June 1975, p. 50-2, 57.

BECKER, SELWYN W.


BECKER, STUART


BECKER, WILLIAM E.


BECKERMAN, WILFRED


BECKETT, H. L.


ACCOUNTANTS' INDEX 1975


BECKHAM, WILLIAM G.


BECKMAN, BOB.


Shape of things to come - 2. Accountancy (Eng.), v. 86, March 1975, p. 74, 76, 78.

Shape of things to come - 3. Accountancy (Eng.), v. 86, April 1975, p. 50, 52-4.


BECKMAN, GAIL MCKNIGHT.


BECKWITH, NEIL E.


BEDEIAN, ARTHUR G.


BEDEL, DONALD P.


110
ACCOUNTANTS' INDEX 1975

BEDELL, DENNIS P.

BEDENBAUGH, JOHN A.

BEDFORD, NORTON M.


BEDINGFIELD, JAMES P.


BENJAMIN, ROBERT S.
Berry, Brian J. L. Hedonic model of prices and assessments for single-family homes: does the assessor follow the market or the market follow the assessor? By Brian J.L. Berry and Robert S. Bednarz. Land economics, v. 51, Feb. 1975, p. 21-40.

BENJAMINZIK, ROBERT W.

BENDER, JON C.

BEECROFT, KENNER.


BEENHAKKER, HENRI L.

BEESON, LYNDA J.

BEETO, JOHN.

BEGHE, RENATO.

BEGOLE, CATHERINE.

BEGOSH, DONALD G.

BEHAVIORAL ACCOUNTING

Dermer, J. D. Role of behavioral measures in accounting for human resources: a reply, by J.D. Dermer and J.P. Siegel. (Correspondence) Accounting review, v. 50, July 1975, p. 579-81.


BEHAVIORAL SCIENCE


Dermer, J. D. Role of behavioral measures in accounting for human resources: a reply, by J.D. Dermer and J.P. Siegel. (Correspondence) Accounting review, v. 50, July 1975, p. 579-81.


111
ACCOUNTANTS' INDEX 1975


Rogers, Robert T. Performance appraisals: why don't they work better? GAO review, v. 10, Fall 1975, p. 73-81.


BEHEDE, V. B.


BEHLING, ROBERT.


BEHR, LOUIS J.

ACCOUNTANTS' INDEX 1975

BEHREN, ROBERT A.

BEHRENS, ROBERT H.

BEIDLEMAN, CARL R.

BEIGE, CARL E.

BEINHART, IRVING.

BEJA, AVRAHAM.
Relevant policies for Markovian queueing systems with many types of service, by Avraham Beja and Ariela Teller. Management science, v. 21, May 1975, p. 1049-54.


BELFI, JOHN R.

BELFORD, J. A.

BELKAOUI, AHMED.
Whys and wherefores of measuring externalities. CGA (Can.),(v. 9, Jan.-Feb. 1975, p. 29-32.

BELL, CECIL A.

BELL, DAVID E.

BELL, DONALD R.

BELL, HARVEY L.
Plastiras, George N. Legal professional corporation in Arkansas, fact or fad? By George N. Plastiras and Harvey L. Bell. Law office economics and management, v. 15, Fall 1974, p. 368-76.

BELL, IAN H.
Nationalism vs. the multinationals. Touche Ross tempo, v. 21, no. 1, 1975, p. 11-13.

BELL, JOHN.

BELL, JOHN P. A.

BELL, R. L.

BELL, THEODORE M.
Corporate plan can change investor's potential capital loss into ordinary loss at no cost. Taxation for lawyers, v. 4, July-Aug. 1975, p. 14-17.

BELL, HERBERT N.

BELLIVEAU, NANCY.

BELL, ROBERT A.

BELL, ROBERT A.

BELL, ROBERT A.

BELL, ROBERT A.

BELL, ROBERT A.

BELL, ROBERT A.

BELL, ROBERT A.

BELL, ROBERT A.

BELL, ROBERT A.

BELL, ROBERT A.

BELL, ROBERT A.

BELL, ROBERT A.

BELL, ROBERT A.

BELL, ROBERT A.

BELL, ROBERT A.
BEMAN, LEWIS.


Slow road back to full employment. Fortune, v. 91, June 1975, p. 84-7, 186.

BEMER, ROBERT W.


BEN-ZION, URI.


BENBASAT, IZAK.


BENDER, LOUIS.


BENDOCK, CHARLES M.


BENEDIT, FREDRIC A.


BENEFIT-COST RATIO

See Cost-Benefit Analysis

BENICO, DALISAY.


BENIS, MARTIN.


BENJAMIN, JAMES J.


Change in the content of annual reports, by James J. Benjamin and Robert H. Strawser. Managerial planning, v. 23, March/April 1975, p. 6-11, 22.


ACCOUNTANTS’ INDEX 1975


BENJAMIN, LEO J.


BENJAMIN, ROBERT W.


BENKE, NORMAN R.

Casual labor or overtime? Motor freight controller, Nov. 1974, p. 3-6.

BENKE, RALPH LOUIS.


BENNET, WILLIAM E.


BENNIT, DUDLEY.


BENNETT, GEORGE.


BENNETT, JOHN C.


BENNETT, R. CALVIN.


BENNETT, ROBERT E.


BENNINGER, L. J.


BENSON, BENJAMIN.


ACCOUNTANTS' INDEX 1975

BENSON, GEORGE C. S.

BENSON, KIRK A.

BENSON, STUART WELLS.

BENSON, TONY.
Changing needs of industry. (Focus on risk management) Accountancy (Eng.), v. 86, Feb. 1975, p. 66.

BENSTON, GEORGE J.

BENTLEY, HARRY CLARK.

BENTLEY, TREVOR.

BENTON, CURTIS D.
How to keep your shirt despite a super tax audit. Medical economics, v. 52, March 17, 1975, p. 161, 163, 167.

BENTSEN, LLOYD.
Reviving the role of the small investor. (Viewpoint) Conference Board record, v. 12, April 1975, p. 32-5.

BENTZ, WILLIAM F.

BERANEK, WILLIAM.

BERARDUCCI, ARTHUR A.

BEREN, JACK.

BERESFORD, DENNIS R.
FASB proposes that deferred taxes for oil and gas intangible drilling costs be recorded, by Dennis R. Beresford and Ray J. Groves. (Financial reporting briefly) Financial executive, v. 43, June 1975, p. 10.
Materiality being studied by the FASB, by Dennis R. Beresford and Ray J. Groves. (Financial reporting briefly) Financial executive, v. 43, June 1975, p. 10.

BERG, CHARLES J.

BERG, ERNEST A.

BERG, JOHN L.

BERG, KENNETH E.

BERG, ROGER E.

BERG, SANFORD V.

BERGER, CURTIS J.

BERGER, IRWIN.
BERGER, MARC H.

BERGER, PAUL D.

BERGER, PAUL S.

BERGERON, LIONEL L.

BERGERON, PIERRE G.

BERING, DENIS.
Things that go bleep in the night. Management (Irish), v. 22, Jan. 1975, p. 53-4, 57.

BERGIN, J. LAWRENCE.

BERGMAN, BRUCE J.

BERGMAN, STANLEY N.

BERIN, BARNET N.
Corralling the conglomerates. Pension world, v. 11, July 1975, p. 35-6.

BERKMAN, ROBERT E.

BERLIN, ALAN D.

BERLIN, MARVIN N.

ACCOUNTANTS' INDEX 1975

BERMAN, ALAN M.

BERMAN, HARVEY C.

BERMUDA business guide.

BERMUDA NATIONAL BANK LTD.
Bermuda business guide. Hamilton, Bermuda, n.d. p. [*759.1 B]

BERNSTEIN, ARNOLD S.

BERNSTEIN, ARTHUR H.
Challenging hospitals' tax exemption. (Law in brief) Hospitals, v. 49, June 1, 1975, p. 100, 102, 104, 126.

BERNSTEIN, ELLIOTT.

BERNSTEIN, JOSEPH E.

BERNSTEIN, LEOPOLD A.

BERNSTEIN, MERTON C.

BERNSTEIN, ROBERT.

BERRY, BRIAN J. L.
ACCOUNTANTS' INDEX 1975

BERRY, HASKELL.
Expert answers the Pension World's 5 key questions. (Fresh look at real estate) Pension world, v. 11, April 1975, p. 28-30.

BERRY, LEONARD L.

BERRY, R. N.

BERRY, W. L.

BERSCH, DENNIS W.
What do bankers want from a contractor's CPA? (Guest column) Wisconsin CPA, June 1975, p. 12, 20.

BERSCH, NEIL R.

Para-professional tax accountant - can you afford not to have one? California CPA quarterly, v. 43, June 1975, p. 28-33.


BERTRAND, DAVID F.

BERWIND, MICHAEL W.

BERZWOSKI, MICHAEL M.

BESANA, MARIO.

BESHARA, R. L.

Price-level restated accounting and the measurement of inflation gains and losses: a comment. (Correspondence) Accounting review, v. 50, July 1975, p. 582-3.

BESSOM, RICHARD M.

BEVIS, DONALD J.
How it feels to be a gored ox. Touche Ross tempo, v. 21, no. 1, 1975, p. 44-9.

BEY, ROGER P.

BEST, F. ANDREW.

BEST, PETER J.


BEST, RONALD D.

BEST (A.M.) COMPANY.
Comment on the state of and prospects for the property/liability insurance industry. Bert's review (Property/liability ed.), v. 76, June 1975, p. 10, 12, 90-3.

BETANCOURT, RICHARD C.

BETHEKE, FREDERICK J.

BETTAYER, ARTHUR.

External control - a necessary supplement to internal control. CPA (NYSS), v. 45, Aug. 1975, p. 21-3.

BETTINGER, CASS.

BETTMAN, JAMES R.

BEVAN, RICHARD V.

BEVER, T. G.

BEVERAGES
See Also Bottling
Liquor

BEVIS, DONALD J.
ACCOUNTANTS’ INDEX 1975

BIBBY, J. B.

BIBEAULT, DONALD B.

BIBLIOGRAPHIES, INDEXES, CATALOGUES

BICKERTON, PATRICIA.

BICKLE, JOHN W.
(Excerpted from California CPA quarterly, Dec. 1973.)

BICKSLER, JAMES L.

BICYCLE MANUFACTURERS

BIDDING
See Also Estimating
Professional Ethics - Bidding
ACCOUNTANTS' INDEX 1975


BIDDELE, A. G. W.


BIEBEL, ROBERT.

BIEGGLER, JOHN C.


BIERMAN, HAROLD.


BIERMAN, JACQUIN D.


Recent decisions clarify the scope of the innocent spouse provisions of Section 6013(e), edited by Jacquin D. Bierman. (Personal tax problems) Journal of taxation, v. 43, July 1975, p. 53.


BIGLOW, ROBERT P.

BIGGER, NAHUM.

BIGG, P. H.

BIGGS, JAMES F. A.

BILDERSEE, JOHN S.


BILLING
See Also Accountants' Office - Billing
Cycle Billing
Lawyers - Billing

BILLING—(Continued)


BILLINGS, C. DAVID.


BINFORD, CHARLES W.


BINNS, W. GORDON.


BINSWANGER, HANS P.


BIOGRAPHY

See Also Obituaries


London, Paul Rene Dubos, the eternal optimist. Business and society review, Winter 1974-75, no. 12, p. 4-11.


Oladunni, O. O. Mallam Ahmadu Coomasie. (Focus) Nigerian accountant, v. 8, Jan./March 1975, p. 5-6.


ACCOUNTANTS’ INDEX 1975


BIRCH, PHILIP.

Accountants - their value as managers. (Student roundabout) Accountant (Eng.), v. 173, Aug. 28, 1975, p. 245-6.

BIRD, A. P.


BIRD, MONROE M.


BIRD, PETER.


BIRD, REGINALD.


BIRD, RICHARD M.


BIRD’S eye look at what the Pension reform act of 1974 means to you.


BIRDZELL, L. E.


BIRENBAUM, DAVID E.


BIRKENSTACK, JOHN.


BIRKES, SHERMAN W.

BIRNBERG, JACOB G.


BISCHEL, JON ERIC.

Taxation of patents, trademarks, copyrights, and know-how. Boston, Warren, Gorham & Lamont, c1974. 1 v. (looseleaf) (Includes bibliographies, table of cases, table of statutes, and table of rulings.) [754 B]

BISGAY, LOUIS.


BISHOP, JACK L.


BISHOP, MICHAEL E.


BISSELL, JEAN G.


BITTKER, BORIS I.


BITZER, DONALD L.


BIXLER, JOHN M.


BLACK, ANN.


BLACK, D. I.


BLACK, DAVID E.


BLACK, FISCHER.


BLACK, J. THOMAS.


BLACK, JOSEPH S.


BLACK, LEWIS S.


BLACK CAPITALISM

See Also Banks And Banking, Minority Banks

Minority Enterprise


BLACK EXECUTIVES

See Also Executives - Minority Groups


BLACKBURN, JOSEPH D.


BLACKER, N.


BLACKETT, LAWRENCE A.


BLACKLEDGE, W. W.


121
BLACKMAN, IRVING.


BLAIR, CHARLES R.


BLAIR, PATRICIA N.


BLAKE, STAN.

How insurers are adapting. (Focus on risk management) Accountancy (Eng.), v. 86, Feb. 1975, p. 62.

BLANC, RONALD L.


BLANCHETTE, ERNEST E.


BLAND, MALCOLM.

Leasing and hire purchase. (Focus on finance for small companies) Accountancy (Eng.), v. 86, June 1975, p. 48, 50.

BLANDING, WARREN.

Physical distribution decisions that only sales executives can make. (Physical distribution) Sales management, v. 114, Feb. 3, 1975, p. 52-4.


When a cataclysm helps. Sales management, v. 113, Nov. 25, 1974, p. 36, 39.

BLANKENSHIP, A. B.


BLANKENSHIP, J. W.


BLANKSON, B. H.


BLANNING, ROBERT W.


ACCOUNTANTS' INDEX 1975

BLASCH, HOWARD F.


BLASENHEIM, SEYMOUR P.


BLATTBERG, ROBERT C.


BLAU, EDWARD H.


BLAU, ROGER A.


BLINN, J. M.


BLINNICK, MICHAEL.

Avoiding affirmative action pitfalls. Practical lawyer, v. 21, April 15, 1975, p. 45-60.

BLOCK, BERNARD F.


BLOCK, JULIAN.


BLOCK, MAX.

Cooperative association for local practitioners. (Administration of accountants practice) CPA (NYSS), v. 45, July 1975, p. 34-5.


Interim financial information of public corporations - recent developments. (SEC commentary) CPA (NYSS), v. 45, June 1975, p. 69-70.


Reporting to many publics. (Auditing & reporting) CPA journal, v. 45, Dec. 1975, p. 49-52. (Excerpt from Fitting annual reports of public corporations to investors' needs, Accounting forum, May 1975.)

ACCOUNTANTS’ INDEX 1975

BLOCK, RENATE C.

BLOCKED CURRENCY
See Foreign Exchange Taxation, United States - Blocked Currency Taxation, United States - Foreign Exchange

BLOHM, W. D.

BLOOD, ROGER.

BLOOD BANKS

BLOOM, GILBERT D.

BLOOM, HERSCHEL M.

BLOOM, PAUL N.

BLOOMFIELD, E. C.

BLUE SKY LAWS

BLUM, JAMES D.

BLUM, MARC.

BLUM, WALTER J.

BLUMBERG, LEWIS F.

BLUME, MARSHALL E.

BLUMENFELD, PHILIP M.

BLUMENFELD, WARREN S.

BOADEN, BRUCE.

BOARDS OF ACCOUNTANCY
See State Boards Of Accountancy

BOAT BUILDING
See Shipbuilding

BOATS

BOATSMAN, JAMES R.
Example of controlling the risk of a type II error for substantive tests in auditing. (Education research) Accounting review, v. 50, July 1975, p. 610-15.

BOBW, EDWIN E.
How to price your way into the mass merchandiser's heart. Sales management, v. 115, Sept. 8, 1975, p. 57-9.

BOCK, BETTY.
Concentration as an economic scapegoat. Conference Board record, v. 12, June 1975, p. 6-12.

123
ACCOUNTANTS' INDEX 1975

BOECKMANN, HENRY.

BOEHL, R. T.

BOEHR, JOSEPH A.

BOGER, GERMAIN.


BOERSEMA, JOHN M.

Monetary, non-monetary distinction in accounting for inflation. Cost and management (Can.), v. 49, May-June 1975, p. 6-11.


BOETTINGER, HENRY M.


BOETTNER, JOHN.
Techniques for winning a pollution case. Practical lawyer, v. 21, June 1, 1975, p. 51-4.

BOEWARDT, ROBERT J.

BOFFA, ROBERT C.

BOGART, LEO.

BOGART, RAYMOND G.

BOGERT, DAVID C.
Need for professional appraisers in the field of property insurance. Valuation, v. 22, June 1975, p. 34-8.

BOISSEVAIN, H.
Effectiveness of phase II price controls, by H. Boissevain and others. Interfaces, v. 5, part 1, Feb. 1975, p. 33-43.

BOISSONEAUX, ROBERT.

BOLAND, THOMAS E.

BOLAN, WILLIAM H.

BOLTON, KATHLEEN M.

BOLTON, R. J.

BOLTS AND NUTS MANUFACTURERS
See Also Screw Manufacturers

BOMBALL, MARK R.


BONAPART, ALAN D.
BOND DISCOUNT

See Discount, Bond

BOND PREMIUMS


BOND RATING


BONDS


Crestol, Jack. Investment planning with tax-exempt bonds. New York, Coopers & Lybrand, c1975. 18 p. [7753 C]


Layne, Abner A. Bond funds; income portfolios at a discount. Medical economics, v. 52, Oct. 27, 1975, p. 74-5.


Nagan, Peter S. Long-term bond yields drift lower. Now the question is, where will they touch bottom? (Focus on investments) Banking, v. 66, Dec. 1974, p. 16.


Construction

See Also Bonds - Surety

Contracts - Surety Bonds

Contracts, Government - Surety Bonds

Convertible


Valuation


Government


Income


Industrial development

ACCOUNTANTS' INDEX 1975

Surety
See Also Bonds - Construction
Contracts - Surety Bonds
Contracts, Government - Surety Bonds


Valuation

BONESS, A. J.

BONFITTO, MARCO T.

BONIN, JOSEPH M.

BONINI, CHARLES P.

BONOVITZ, SHELDON M.

BONUS
See Also Employee Benefits
Incentives
Motivation


BONUS-(Continued)


BORDEN, ARTHUR M.

BORDEN, NEAL D.

BORDER TAXES
See Taxation - Border Taxes

BORGHESE, PHYLISS.
Debt payment does not constitute dividend income. (Tax talk) National public accountant, v. 20, April 1975, p. 36.
Household absence because of marital discord does not bar use of head of household rates. (Tax talk) National public accountant, v. 20, July 1975, p. 33.
Income averaging elected at trial. (Tax talk) National public accountant, v. 20, April 1975, p. 35.
IRS stresses importance of submitting complete and accurate information documents. (Tax talk) National public accountant, v. 20, Aug. 1975, p. 34-5.
IRS will continue test to discuss private letter ruling requests. (Tax talk) National public accountant, v. 20, Aug. 1975, p. 35-6.
One-month liquidation requirements not met. (Tax talk) National public accountant, v. 20, May 1975, p. 29.
Second time around not necessarily better. (Tax talk) National public accountant, v. 20, April 1975, p. 35-6.

BORINI, MARIO P.

ACCOUNTANTS’ INDEX 1975


BOOCHEVER, LOUIS C.

BOOK PAPER INDUSTRY
See Paper And Cardboard Manufacturers

BOOK PUBLISHERS
See Publishers

BOOK VALUE
Boatsman, James R. Example of controlling the risk of a type II error for substantive tests in auditing. (Education research) Accounting review, v. 50, July 1975, p. 610-15.

BOOKKEEPING

Bookless
See Bookkeeping - Ledgerless

History
See Accounting - History

BOOKLESS BOOKKEEPING
See Bookkeeping - Ledgerless

BOOKS AND RECORDS AS EVIDENCE
See Evidence

BOOKS OF ACCOUNT
See Also Journals
Ledgers
Records

BOOKSTORES
See Book Stores

BOOT, JOHN C. G.

BOOTH, JAMES R.


BORLAND, H. H.

BORSUK, MICHAEL L.


Washington - company held taxable although it had only one employee and no place of business in state, edited by Michael L. Borsuk and Joseph Ginsburg. (State taxation) CPA (NYSS), v. 45, June 1975, p. 52.

BORTH, DANIEL.

BOSHER, WILLIAM.

BOST, KEN.

BOSTER, ALYCE.

BOSTICK, C. DENT.

BOSTICK, IAN.
Membership of the Fund. Finance and development, v. 12, March 1975, p. 42-6. (Article drafted by Ian Bostick, based on the final chapter of Gold, Joseph Membership and nonmembership in the International Monetary Fund.)

BOSTICK, JOHN.

BOWEN, RICHARD S.
ACCOUNTANTS' INDEX 1975

BOWERS, DAN M.
Data acquisition and logging. (Technology profile) Modern data, v. 8, Sept. 1975, p. 55-6, 58-60.
Data communications - a systems mentality is needed. Modern data, v. 8, April 1975, p. 51-8.
Small-scale computing - it's like doing your laundry; part 1: computation and processing. Modern data, v. 8, May 1975, p. 43-6.
Small-scale computing - it's time to get with the future; part 2: data entry. Modern data, v. 8, June 1975, p. 43-9.

BOWERS, DAVID G.

BOWES, K. D.

BOWLES, DAVID A.

BOWLES, LLOYD S.
Bowles: '75 is the year for change. Savings & loan news, v. 95, Dec. 1974, p. 50-3.

BOWLES: '75 is the year for change. Savings & loan news, v. 95, Dec. 1974, p. 50-3.

BOWLING, ARLIE L.

BOWMAN, JAMES S.

BOWMAN, R. A. J.

BOWMAN, ROBERT G.

BOWS, ALBERT J.

BOXBOARD CONTAINERS
See Paper Box Manufacturers

BOYD, JAMES H.

BOYD, MARY JANE.

BOYD, THOMAS.

BOYD, THOMAS D.
Whatever happened to the National Alliance of Businessmen? Business and society review, Winter 1974-75, no. 12, p. 50-1.

BOYER, ROBERT.
How to convince your banker you're a good risk. Laventhol & Horwath perspective, v. 1, Fall-Winter 1975, p. 32-7.

BOYLAN, MYLES G.

BOYLE, GERALD J.

BOYLE, JOSEPH T.

BOYLES, HARLAN E.

BOYSEN, RICHARD A.

BRACELAND, JOSEPH J.

BRACELAND-MILNES, BARRY.

BRACK, GEORGE E.

BRACKMAN, THEODORE P.

BRADEN, STEPHEN.

BRADFORD, W. G.
BRADFORD, SAMUEL R.


BRADFORD, WILLIAM D.

Beshara, R. L. Price-level restated accounting and the measurement of inflation gains and losses: a comment. (Correspondence) *Accounting review*, v. 50, July 1975, p. 582-5.


BRADLEY, J. F.


BRADLEY, JAMES A.


BRADNER, WILLIAM M.


BRADSHAW, THORNTON F.


BRADFORD, WILLIAM R.

Branches, Brainard, Bragg, Bradt, Bradley, Bradford, Bradford, Bradford, 130

Control
Conflicts
Liquidation
Foreign
Beshara, Managing
Sept.-Oct.
industry.
59-61.
and
114,
86,
BRADFORD, SAMUEL R.


BRADFORD, WILLIAM D.

Beshara, R. L. Price-level restated accounting and the measurement of inflation gains and losses: a comment. (Correspondence) *Accounting review*, v. 50, July 1975, p. 582-5.


BRADLEY, J. F.


BRADLEY, JAMES A.


BRADNER, WILLIAM M.


BRADSHAW, THORNTON F.


BRADT, JOHN D.


BRAGG, ERROL P.


BRAGG, JOHN P.


BRAHMANANDAM, G. N.


BRAINARD, W. C.


BRAKE, SAMUEL J.


BRANCHES, FOREIGN

*See Also* Foreign Operations

Holding Companies And Subsidiaries, Foreign Subsidiaries

Storey, Rollyn L. Everything you always wanted to know about broker services, internationally. *Risk management*, v. 22, May 1975, p. 6-8, 10-12, 14-15.


Taxation

See Taxation, Foreign Branches, Under Name Of Specific Country

BRAND, CHRISTOPHER.


BRANDON, CHARLES H.


BRANDON, DICK H.


BRANDT, WILLIAM F.


BRANDWYNNE, JACQUELINE B.


BRANNEN, JAMES S.


BRANNON, GERARD M.


BRANSDORFER, STEPHEN.


BRANSON, WILLIAM H.


BRASS

See Foundries, Brass Metal Work

BRATIN, PRICE.

BRAUDY, SIDNEY M.


BRAUN, ANNE ROMANIS.


BRAUN, PETER C. M. S.


BRAUN, STEVEN A.

Adopting LIFO - previous change in inventory method and 33 1/3% reduction problem. (Tax clinic) Tax adviser, v. 6, Feb. 1975, p. 82-3.

Inventories - the average cost method. (Tax clinic) Tax adviser, v. 6, Feb. 1975, p. 84-5.

BRAUNSTEIN, DANIEL N.


Relating the logic of management science to executive decision-making. Interfaces, v. 5, part 1, Feb. 1975, p. 44-6.

BRAUW-HAY, ELIZABETH A. de.


BRAVENEC, L. L.


Tax consequences when farm owner and operator are different taxpayers. (Taxation of farmers) Journal of taxation, v. 43, Nov. 1975, p. 290-300.


BRAY, DOUGLAS W.


BRAY, EDWARD C.


BRAY, JOHN M.


BRAZIER, GRAHAM.

- New scholarship and a new course. (Program development) CFA magazine (Can.), v. 9, Aug. 1975, p. 10.


BREAK, GEORGE.


BRAUDY, SIDNEY M.

BREAK-EVEN POINT
See Also Budgets, Business.


BREAKSTONE, ARTHUR L.


BREAKWELL, G. H.


BREALEY, R. A.


BRECHT, WARREN F.


BRECHWALD, DAVID R.


BRECKER, RICHARD L.


BREEN, FRANCIS F.


BREIE, LARS.


BREMS, HANS.


BREMWER, WAYNE G.


BRENNER, STEPHEN.

BRENGANDE, BARBARA J.

BRENNAN, EDWARD V.

BRENNAN, JOHN M.

BRENNAN, PETER J.

BRENNER, CHARLES.

BRENNER, GEORGE J.

BRENNER, MENACHEM.

BRENNER, RICHARD B.
Surety bonds and accountants. Delaware CPA, v. 1, Nov. 1974, p. 27.

BRENNER, VINCENT C.

BRESCHER, JOHN.

BRETZ, THOMAS R.

BREWSTER, ROBERT S.

BRICK MANUFACTURERS
See Also Clay Products Manufacturers
Concrete Products Manufacturers

BRICKMAN, DICK.

BRIDGEWATER, B. A.

BRIEF, ARTHUR.

BRIEF, RICHARD P.


BRIEF introduction to managerial and social uses of accounting.


BRIGHTON, GERALD D.

BRILL, ALAN E.
ACCOUNTANTS' INDEX 1975

BRILLOFF, ABRAHAM J.

BRIMMER, ANDREW F.

BRINDISI, LOUIS J.

BRINER, ERNST K.

BRINK, DAVID R.

BRINKMAN, DONALD R.

BRION, JOHN P.

BRISCOE, G.

BRISKIN, ROBERT K.

BRITAIN must stay in EEC. Accountant (Eng.), v. 172, Feb. 6, 1975, p. 192.


BRITISH INSTITUTE OF MANAGEMENT.
McNulty, Nancy G. And now, professional codes for the practice of management. Conference Board record, v. 12, April 1975, p. 21-4.

BRITISH LEYLAND MOTOR CORPORATION.


BRITISH RAILWAYS BOARD.

BRITT, STEUART HENDERSON.
Applying learning principles to marketing. MSU business topics, v. 23, Spring 1975, p. 5-12.

BRITTAHN, W. BRUCE.

BROAD, MICHAEL M.


BROCK, HORACE.

BROCK, WILLIAM E.

BROCKETT, DONALD C.

BROCKHAUS, WILLIAM L.

BRODEN, BARRY C.

BRODER, BARRY C.

BRODSKY, EDWARD.

BRODY, PAUL E.

BROENEN, DARWIN.
ACCOUNTANTS' INDEX 1975

BROKERER, W. MICHAEL A.

BROOKING, S. A.

BROOKLYN

BROOKS, DOUGLAS G.

BROOKS, JOHN.

BROOKS, LeROY.

BROOKSHEIRE, MICHAEL L.

BROOM, H. N.
Small business management, by H.N. Broom and Justin G. Longenecker. 4th ed. Cincinnati, South-Western Pub. Co., p. 558 p, [209.5 B]

BROPHY, THEODORE F.

BROSTER, E. J.

BROTHERTON, DALE E.

BROUDE, JOHN S.
Controlled foreign corporations. (Recent developments) Texas international law journal, v. 9, Fall 1974, p. 377-82.

BROUDE, RICHARD.

BROWDER, OLIN L.

BROWDY, SOL.

BROUGER, W. MICHAEL A.

BROKES.
(Continued)


BROGAN, FRANCIS B.


BROGAN, JAMES A.
Control of paperwork problems that can cause inventory shortage. Retail control, v. 43, March 1975, p. 18-27.

BROILER PROCESSING
See Poultry Processing

BROKERS
See Commodity Brokers
Investment Companies
Security Brokers

BROLEY, JOHN A.

BROMBERG, ROBERT S.

BROMWICH, M.
Individual purchasing power indices and accounting reports: a comment on a suggestion by Professor Gynther. Accounting and business research (Eng.), v. 5, Spring 1975, p. 118-22.

BRONFELD, SAUL.

BRONSTEIN, RICHARD J.

BROOKE, COLIN A.

BROOKE, DONALD L.

BROOKE, MICHAEL Z.
BROWER, PIETER.


BROWN, ALEC.

Nadler, Richard S. Analysis and text of the Tax reduction act of 1975, by Richard S. Nadler and Irwin S. Epstein with the assistance of Alec Brown. New York, Matthew Bender, c1975. 112 p. (For use in conjunction with other tax publications of Matthew Bender.) [*751.5 N]

BROWN, BARRY.


BROWN, BART A.


BROWN, C. C.

Illusions and delusions. (Presidents' report) CGA magazine (Can.), v. 9, Aug. 1975, p. 15.

BROWN, C. GORDON.

Trust busting down on the farm: narrowing the scope of antitrust exemptions for agricultural cooperatives. (Notes) Virginia law review, v. 61, March 1975, p. 341-89.

BROWN, CHARLES R.

Some auto rebates may be taxable. (Tax clinic) Tax adviser, v. 6, Dec. 1975, p. 740.

BROWN, DAVID.


BROWN, DENNIS.


BROWN, FOSTER.


BROWN, GEORGE.

Forecasting and timesharing. (Current matters relating to management advisory services) Virginia accountant, v. 27, June 1975, p. 17-18.

BROWN, GEORGE H.


BROWN, GORDON T.


BROWN, HOWARD B.


BROWN, J. EVERETT.


BROWN, JOHN P.


BROWN, JUDY.


BROWN, KEITH C.


BROWN, LARRY.


BROWN, MARC L.


BROWN, MONTAGUE.


BROWN, NICHOLAS.

Lessor points of leasing. CGA (Can.), v. 9, April-May 1975, p. 12-15.

BROWN, PATRICIA L.


BROWN, PAUL I.


BROWN, R. D.


BROWN, RICHARD K.

Deductibility of state unemployment and disability withheld tax - recent rulings wrong? (Tax clinic) Tax adviser, v. 6, July 1975, p. 422.

BROWN, ROBERT N.


BROWN, THOMAS L.


BROWN, WILLIAM J.

ACCOUNTANTS' INDEX 1975

BUCCI, EARL M.
Clearing titles of heirs to intestate real property, by Earl M. Bucci and others. Real property, probate and trust journal, v. 10, Fall 1975, p. 454-63.

BUCHANAN, BRUCE.
To walk an extra mile: the what's, whens, and why's of organizational commitment. (Research) Organizational dynamics, v. 3, Spring 1975, p. 67-80.

BUCHANAN, JAMES M.

BUCHANAN, PAULINE.

BUCHER, GEORGE C.
How to put the off-the-job trainee back to work. Personnel, v. 52, March-April 1975, p. 52-6.

BUCHER, JEFFREY M.

BUCK, JAMES R.

BUCKING a boondoggle. E & E (Ernst & Ernst), v. 14, Summer 1975, p. 31-7.

BUCKLEY, ADRIAN.
Distorting effect of surplus advance corporation tax in project appraisal. Accounting and business research (Eng.), v. 3, Summer 1975, p. 168-76.
High or low share prices? - 2. Accountancy (Eng.), v. 86, May 1975, p. 82, 84, 86.
Note on stock dividends. Accounting and business research (Eng.), v. 4, Winter 1974, p. 53-60.

BUCKLEY, JOHN W.
ACCOUNTANTS’ INDEX 1975

BUCKLEY, JOSEPH J.

BUCKMASTER, DALE.


BUDGETED FINANCIAL STATEMENTS
See Statements, Financial - Budgeted

BUDGETING model for an Institution of higher education.
Said, Kamal el Dien. Budgeting model for an institution of higher education. Austin, Tex., University of Texas at Austin, Graduate School of Business, Bureau of Business Research, c1974. 202 p. (Studies in accounting, no. 6.) [*250 Sch]

BUDGETS, BUSINESS
See Also Responsibility Budgeting Special Kinds Of Businesses, E.G., Retail Trade - Budgeting


Murphy, Richard C. Computer model approach to budgeting. Management accounting (NAA), v. 56, June 1975, p. 34-6, 38.
Swick, Myra A. Planning and budgeting: past, present, and future. Woman CPA, v. 37, April 1975, p. 3-5.

Advertising
See Advertising

Capital


Rockley, Lawrence E. Planning capital investment. (Management) *Accountancy* (Eng.), v. 86, June 1975, p. 74.


Cash


Data processing


Flexible


Great Britain


Manufacturing


Program


Swick, Myra A. Planning and budgeting: past, present, and future. *Woman CPA*, v. 37, April 1975, p. 3-5.

Sales


Variable

See Budgets, Business - Flexible

Zero-base


BUDGETS, COUNTIES

Great Britain


BUDGETS, MILITARY


ACCOUNTANTS' INDEX 1975


BUDGETS, MUNICIPAL


Scott, Claudia Devita. Forecasting local government spending. Washington, Urban Institute, c1972. 142 p. (Prepared in cooperation with the Municipal Finance Officers Association) [344 S]

Great Britain


Program


Swick, Myra A. Planning and budgeting: past, present, and future. Woman CPA, v. 37, April 1975, p. 3-5.

BUDGETS, NATIONAL


Linowes, David F. Where the great society stumbled on its way to utopia. Laverhol & Horwath perspective, v. 1, Spring 1975, p. 2-7.


Australia


Program


Bangladesh


Canada


Vassof, James D. Rationale and logic of the budget. (Economic outlook) CA magazine (Can.), v. 106, Jan. 1975, p. 53-5.

Verchere, Bruce. Canada 1974 Budget - No. 2. (Special item) Tax management international journal, Nov. 1974, p. 16-17.


Program


Great Britain


Program


India


Ireland


Nigeria


139
ACCOUNTANTS' INDEX 1975

BUDIN, MORRIS.

BUDNER, LAWRENCE H.


BUERHLMANN, DAVID M.

BUELL, E. RICK.

BUELL, VICTOR P.

BUESSTER, FREDERICK G.

BUFF, JEROME H.
Inherent dangers in earnings forecasts. (Auditing and reporting) CPA (NYSS), v. 45, June 1975, p. 81-2. (Excerpt from Disclosure requirements and the investor, Retail control, Sept. 1974.)

BUFFA, ELWOOD S.
Basic production management. 2nd ed. New York, John Wiley, c1975. 683 p. [201.8 B]

BUFFA, FRANK P.
Application of a dynamic forecasting model with inventory control properties. Decision sciences, v. 6, April 1975, p. 298-306.

BUFFIN, RICHARD.

BUFFORD, JAMES A.

BUGBEE, BRUCE A.


BUDGETS, NATIONAL—United States

United States
End of the decline is now in sight, by Sanford S. Parker and others. (Business roundup) Fortune, v. 91, March 1975, p. 13-14, 18.
Staats, Elmer B. Federal budget, the economy, and inflation. GAO review, v. 10, Fall 1975, p. 1-10.

Program
Cronin, Richard P. Years of reform and development - from the Budget and accounting act of 1921 to the evie of PPBS. Armed forces comptroller, v. 20, April 1975, p. 8-9, 31.
Staats, Elmer B. Challenges and problems in the evaluation of governmental programs. Interfaces, v. 5, Nov. 1974, p. 25-32.

BUDGETS, PROVINCIAL

BUDGETS, STATES

Program
BUILDING a pension portfolio that won't let you down.

BUILDINGS
See Also Apartment Houses
Medical Buildings
Office Buildings
Real Estate
Real Estate Management


Costs


Wiggs, Robert C. Why for energy management and the energy contract. Skyscraper management, v. 60, March/April 1975, p. 6-7, 8, 10.

Management

BULDAK, ROBERT C.
Systems approach to accounts receivable. (Focus on finance) Hospitals, v. 49, March 1, 1975, p. 23.

BULK INVENTORIES
See Inventories - Bulk

BULL, IVAN.


BULLOCK, CLAYTON L.

BULTEZ, ALAIN V.

BUMSTEAD, DENNIS C.

BUND, MELVIN.
ACCOUNTANTS' INDEX 1975

BURKE, FRANK M.

BURKE, HENRY G.

BURKE, MARIAN C.

BURKE, RONALD J.
How to make better management decisions, by Ronald J. Burke and Tamara Weir. CA magazine (Can.), v. 107, July 1975, p. 47-53.

BURKE, WALTER L.

BURLEY, JAMES R.

BURN, CHRISTOPHER.

BURN, CHRISTOPHER C.
Documentation retention periods...the need for consistency, by Christopher C. Burn and Peter R. Pennington Legh. Certified accountant (Eng.), April 1975, p. 203-6, 211.

BURNETT, ED.

BURNETT, GERALD J.

BURNETT, W. J.
What unit trusts have to offer. Certified accountant (Eng.), Jan. 1975, p. 29-30, 59.

BURNHAM, ROBERT A.

BURNS, ARTHUR F.

BURNS, CHRIS.
ACCOUNTANTS' INDEX 1975

BURTON, DAVID C.

BURTON, JEFFREY H.

BURTON, JOSEPH H.

BURTON, R. EMERSON.
Administrative manager and the managing partner. Law office economics and management, v. 16, Spring 1975, p. 31-7.

BURTON, ROGER J.

BURTON, THOMAS J.
Accounting Hall of Fame. Accounting historian, v. 2, Summer 1975, p. 4.

BURTON, WARD.

BURRELL, FRED.

BURROUGHS CORPORATION.

BURROW, E. EDWARD.

BURTLE, JAMES.

BURTON, BILLY J.

BURTON, GENE E.

BURTON, J.

BURTON, JAMES A.

BURNS, DAVID C.

BURTON, JOHN C.

BURTON, KENNETH J.

BURTON, RICHARD M.

BURTON, ROBERT E.

USES
See Motor Buses
School Buses

BUSH, VANESSA.

BUSHMAN, JAMES E.

BUSINESS


Effect of Taxation
See Taxation. United States - Effect On Business

Form of Organization
See Also Corporations
Partnerships
Proprietorships
Taxation, United States - Business Form


Asia

Australia

Belgium

Bermuda

China, Republic of

Colombia

Europe

France


Germany

Iran

Ireland

Israel
Kesselman & Kesselman. Israel, summary information on: business organization, accounting, taxation, investments. Tel Aviv, Israel. 1974. 95 p. [759.1 I]

Liberia

Mexico

Sutton, Leonard v. B. Acquisition of real property, investment in corporations and probate law in Mexico. II. Real property, probate and trust journal, v. 10, Fall 1975, p. 447-53.

Panama

Peru

Spain

Government Ownership
See Government Ownership Of Business And Industry

Government Regulation
See Government Regulation Of Business And Industry
ACCOUNTANTS' INDEX 1975

Labor - Law And Regulation
Public Utilities - Government Regulation

History

Large Scale
See Combinations
Competition
Consolidations And Mergers
Corporations - Large-Scale
Holding Companies And Subsidiaries

Relation to government

Social Responsibility
See Also Corporations - Social Responsibility
Business planning and the community. Accountant (Eng.), v. 172, Jan. 9, 1975, p. 43-4.
Ryan, Gerald. Do-something option. Management (Irish), v. 21, Dec. 1974, p. 34.
Smith, Tim. South Africa: the churches vs. the corporations. Business and society review, Fall 1975, p. 54-64.
Tankersley, Clint B. Comparison of evaluations of social responsibility: students vs. businessmen. Akron business and economic review, v. 6, Fall 1975, p. 48-51.

BUSINESS—Government Regulation—(Continued)

BUSINESS ACCOUNTING V. TAX ACCOUNTING
See Tax Accounting V. Business Accounting

BUSINESS AIRCRAFT
See Company Planes

145
BUSINESS and personal taxes.

BUSINESS and personal taxes,
Miles, Catherine E. Business and personal taxes, by Catherine E. Miles and Joseph E. Lane. 1975 rev. ed. Boston, Allyn and Bacon, c1974. l v. (various pagings) [734 M]


BUSINESS AUDIT
See Management Audit

BUSINESS BUDGETS
See Budgets, Business

BUSINESS CARS
See Company Cars

BUSINESS COMBINATIONS
See Combinations


BUSINESS CONSULTANTS
See Also Accountancy Profession - Relation To Business And Management Accountants' Office - Services Data Processing Consultants


Fuchs, Jerome H. Making the most of management consulting services. New York, AMACOM, c1975. 214 p. [200.81 F]


ACCOUNTANTS' INDEX 1975


Australia

California

Great Britain

BUSINESS CONTINUITY
See Accountants' Office - Continuing A Practice Continuing A Business

BUSINESS CYCLES


BUSINESS data processing.

BUSINESS ETHICS


ACCOUNTANTS’ INDEX 1975


BUSINESS FAILURES

See Also Bankruptcy

Insolvencies

Liquidations And Receivabilities


Some common reasons for business failure. (Management services) CPA journal, v. 45, April 1975, p. 74. (Excerpt from Coopers & Lybrand Newsletter, Nov. 1973.)

Great Britain


BUSINESS FORECASTING

See Also Budgets, Business Planning

Professional Ethics - Forecasts

Sales Forecasting

Statements, Financial - Forecasts


Business planning and the community. Accountant (Eng.), v. 172, Jan. 9, 1975, p. 43-4.


Harris, Curtis C. Rail, truck, or small car - which is the energy saver? By Curtis C. Harris and Stanley J. Hille. Business horizons, v. 17, Dec. 1974, p. 57-61.


Morris, G. K. Forecasting the impact of social change. Long range planning, v. 8, June 1975, p. 64-71.

Nagan, Peter S. Long-term bond yields drift lower. Now the question is, where will they touch bottom? (Focus on investments) Banking, v. 66, Dec. 1974, p. 16.


Pate, James L. New set of leading indicators expected to show better forecasting performance. (Economic highlights) Commerce today, v. 5, April 14, 1975, p. 2-3.


Where 1975 industry sales will be brightest. (SM sales graph) Sales management, v. 113, Dec. 9, 1974, p. 10.


Australia


Canada


Data processing

ACCOUNTANTS' INDEX 1975

Short-term

Union of Soviet Socialist Republics

BUSINESS planning and the community. Accountant (Eng.), v. 172, Jan. 9, 1975, p. 43-4.

BUSINESS PLANNING, SHORT-TERM

BUSINESS PURCHASE AGREEMENTS
See Purchase Agreements

BUSINESS RELOCATION
See Plant Location

BUSINESS SCHOOLS
See Schools And Colleges, Business

BUSINESS SEPARATIONS
See Also Spin-Offs, Split-Offs, And Split-Ups

Taxation
See Taxation, United States - Business Separations

BUSINESS side of medical practice.

BUSINESS SOURCES

BUSSEY, LYNN E.

BUTLER, ADAM.

BUTLER, JOHN.

Steiner, George A. Pitfalls in multi-national long-range planning, by George A. Steiner and Hans Schellhammer. Long range planning, v. 8, April 1975, p. 2-12.
Swick, Myra A. Planning and budgeting: past, present, and future. Woman CPA, v. 37, April 1975, p. 3-5.

Data processing

Denmark

Great Britain

India

Japan
ACCOUNTANTS’ INDEX 1975

BUTLER, PAUL F.

BUTTER AND EGGS
See Also Cheese
Creameries
Dairy Farms
Dairy Products
Poultry
Poultry Farms

BUTTERWORTH, RICHARD A.

BUXTON, GRAHAM.

BUXTON, NEIL K.

BUY-AND-SELL AGREEMENTS
See Purchase Agreements
Taxation, United States - Purchase Agreements

BUY OR MAKE
See Make Or Buy

BUYING AND SELLING A BUSINESS
See Also Taxation, United States - Purchases And Sales

Beach, Franklin F. To sell or not sell? That is the question. (Trusts, estates, and life insurance) Trusts and estates, v. 113, Dec. 1974, p. 844-6.

BUTLER, PAUL F.

Valuation

BUZENBERG, MILDRED E.

BUZZELL, ROBERT D.

BYAM, CLARK R.

BYLINSKY, GENE.

BYRNE, DES.

BYRNE, LIAM T.

BYRNE, RICHARD E.

BYROM, FLETCHER L.

151


CA-9 says customer list is one asset: deduction harder to take. Taxation for lawyers, v. 4, Nov./Dec. 1975, p. 181.


CABLE TELEVISION COMPANIES
See Community Antenna Television Companies

CADBURY, N. D.

CADDY, GEORGE K.

CAHN, JOSHUA BINION.
Death, taxes and the artist. Washington, Artists Equity Association, c1964. 4 p. [*751 C]

CAIN, DOUGLAS M.

CAIN, GLEN G.

CALCULUS: a practical approach.

Caldwell, GREGOR T.

Caldwell, JOHN.

Caldwell, KENNETH S.

CALENDAR

Calhoon, richard p.

Calhoun, charles H.

CALHOUN, DONALD A.

Calhoun, j. r.
Fire at Bowne Ferry. Public utilities fortnightly, v. 95, April 24, 1975, p. 27-8.

CALIFORNIA CERTIFIED PUBLIC ACCOUNTANTS FOUNDATION FOR EDUCATION AND RESEARCH.
Accounting for law firms. Palo Alto, Calif. c1974. 1 v. (various pagings) [*250 Law 3]

CALIFORNIA COMPUTER PRODUCTS, INC.

CALIFORNIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS.


Call, david M.

Call, william l.
ACCOUNTANTS’ INDEX 1975

CALLAWAY, ROBERT J.

CALLAWAY, ROBERT J.

CALLERY, T. GRANT.

CALVERT, GEOFFREY N.

CALVERT, GORDON L.

CALVO, GUILLERMO A.

CAMERAMAN RETAILERS
See Photographic Supply Retailers

CAMILLUS, J. C.
Evaluating the benefits of formal planning systems. Long range planning, v. 8, June 1975, p. 33-40.

CAMPAIGN EXPENSES
Arthur Andersen & Co. Audit criteria for federal political campaigns. Chicago, c1974. 21 p. [*250 Pol]

CAMPBELL, CARL M.

CAMPBELL, D. S.

CAMPBELL, IAN R.

CAMPBELL, J. DOUGLAS.

CAMPBELL, KEITH.

CAMPFIELD, WILLIAM L.

CAMPS
Cost

Management
Kuja, Charles J. How to broaden use and income of your camp. Social agency management and better camp management, v. 1, Fall 1975, p. 28-33.


CANADA

— Council On Social Development.

— Dept. of National Revenue.

— Dept. of Supply and Services.

— Federal Mortgage Exchange Corporation.

— Industrial Development Bank.

ACCOUNTANTS’ INDEX 1975

CANADIAN FOUNDATION FOR ECONOMIC EDUCATION.

CANADIAN INSTITUTE OF CHARTERED ACCOUNTANTS.

Using life insurance company services effectively. Toronto, c1974. 59 p. (Comprised of articles from CA magazine.) [*430 C]

Accounting Research Committee.

Auditing Standards Committee.
First audit engagement: an audit technique study. Toronto, c1975. 54 p. [*250 Acc]

Study Group on Computer Control and Audit Guidelines.
Computer audit guidelines: guidelines on the minimum standards and accepted techniques which should be observed in the audit of organizations using a computer. part 2. Toronto, c1975. 318 p. (Second and final part of the study) Computer control and audit guidelines. [*175 C]

CANADIAN master tax guide: a guide to Canadian income tax.

CANADIAN TAX FOUNDATION.

CANAN, MICHAEL J.

CANDY
See Confectionery

CANADIAN FOUNDATION FOR ECONOMIC EDUCATION.

CANFIELD, MONTE.
Oil and gas leasing of the outer continental shelf. GAO review, v. 10, Spring 1975, p. 33-40.


CANELLA, NICHOLAS M.

CANNING, JIM.

CANNING, JOHN BENNETT.

CANNING AND PRESERVING

CANNON, JOEL ROBERT.

CANTOR, DANIEL J.

CANTWELL, RAYMOND M.

CANTWELL, WILLIAM P.

CAPACITY
See Also Idleness


155
ACCOUNTANTS' INDEX 1975

Drucker, Peter F. Delusion of profits. (Quoted) CA magazine (Can.), v. 106, May 1975, p. 59-61.
Gupta, Om S. Accounting for the cost of owned capital. Chartered accountant (India), v. 23, Jan. 1975, p. 299-302.

Working

See Also Funds-Working Capital

CAPITAL ASSETS

See Assets, Fixed

CAPITAL BUDGETS

See Budgets, Business - Capital
ACCOUNTANTS' INDEX 1975

CAPITAL EXCHANGE FUNDS
See Funds-Mutual Investment Companies

CAPITAL EXPENDITURES
See Expenditures, Capital


CAPITAL GAINS AND LOSSES
Barker, Norman B. Collapsible corporation provisions can turn capital gain into ordinary income. (Corporation) Taxation for accountants, v. 14, April 1975, p. 212-16.

CAPITAL gains and losses: the federal income tax consequences of property transactions.

CAPITAL GAINS TAX
See Taxation United States - Capital Gains And Losses

CAPITAL INVESTMENTS
See Expenditures, Capital

CAPITAL INVESTMENTS: appraisals and limits.

CAPITAL SURPLUS
See Surplus

CAPITAL transfer tax planning. (Professional, tax and law news) Accounting (Eng.), v. 86, Feb. 1975, p. 11.

CAPITALISM
See Also Black Capitalism
Economics
Government Ownership Of Business And Industry
Prosits


CAPITALIZATION
See Also Capital Corporations-Finance Finance

Kinzeele, Philip L. Accounting treatment by lessees in the electric utility industry. Akron business and economic review, v. 6, Fall 1975, p. 35-9.
Seed, Nicholas J. S. Making the least of your losses. (Taxation) CA magazine (Can.), v. 106, May 1975, p. 67-70.
To capitalize or not to capitalize, that is the question. (Numbers game) Forbes, v. 115, Jan. 15, 1975, p. 42-3.
Whitman, Robert O. Accounting primer; a lease is a lease is a lease. Financial executive, v. 43, Dec. 1975, p. 20-5, 28.

CAPITALIZED COST
Seed, Nicholas J. S. Making the least of your losses. (Taxation) CA magazine (Can.), v. 106, May 1975, p. 67-70.

CAPLAN, EDWIN H.

CAPON, FRANK S.

CAPON, NOEL

CAPPER-VOLSTEAD ACT

CAPTIVE FINANCE COMPANIES
See Finance Companies, Captive
ACCOUNTANTS' INDEX 1975


CARELESS, STANLEY J.


CAREY, JAMES F.


CAREY, KENNETH J.


CARGILL, THOMAS F.


CARIDI, JOAN.


CARLES, THOMAS S.


CARLIN, F. TAYLOR.


CARLOVA, JOHN.

Face it: half your colleagues will be female. Medical economics, v. 52, March 3, 1975, p. 150-4, 157, 161, 163, 166.


CARLSEN, P.


CARLSON, A. TONY.

ACCOUNTANTS' INDEX 1975

CARLSON, ARTHUR E.
Teaching management information systems - a practical-oriented, cross-disciplinary basis. College news and views, v. 28, Spring 1975, p. 5-7.

CARLSON, EDMUND N.

CARLSON, EDWARD E.

CARLSON, PAUL D.

CARLSON, RAYMOND M.

CARLUCCI, ROBERT J.

CARMICHAEL, DONALD L.

CARMICHAEL, DOUGLAS ROY.

CARMICHAEL, KEITH.

CARMODY, JAMES C.

CARROW, ROBERT JOHN.

CARP, GERALD I.

Carpenter, C. U.

Carpenter, Edmund N.

Carpenter, Edwin H.

Carpenter, Horace.

Carpenter, Robert M.


Carr, Donald.

Carratu, Vincent.

Carren, Donald M.
Multiple minis for information management. Datamation, v. 21, Sept. 1975, p. 54-6, 58.

Carren, Paul M.

Carrington, A. S.

Carrington, Paul.

Carroll, Archie B.
CARROLL, ARCHIE B.-(Continued)


CARROLL, D. S. A.

CARROLL, JOHN P.

CARRUTH, ELEANORE.

CARRY-BACK AND CARRY-OVER
See Taxation, United States-Carry-Back And Carry-Over

CARSBERG, BRYAN.

CARSON, ELLIS H.

CARSON, JOHN J.

CARTANO, DAVID.

CARTELS

CARTER, CHARLES S.

CARTER, CLAIRMONT P.

CARTER, COLIN S.

CARTER, EUGENE.

CARTER, GRACE.

CARTER, JOHN J.
Growing threat to the Fed's independence. Bankers monthly, v. 92, April 15, 1975, p. 4, 6, 29, 34.

CARTER, LAURENCE N.

CARTER, M. G. R.

CARTER, PHILLIP L.

CARTER REPORT
See Canada-Royal Commission On Taxation

CARTWRIGHT, JOHN.
Corporate planning in local government - implications for the elected member. Long range planning, v. 8, April 1975, p. 46-50.

CARVER, JOHN A.
Legal and institutional planning for macro-conservation measures. Public utilities fortnightly, v. 95, April 24, 1975, p. 29-33.

CARVEY, DAVIS W.


CASB sets July 1 as effective date for tangible assets rule. (News report) Journal of accountancy, v. 139, May 1975, p. 28.


CASBOLT, GERALD.

CASE, EDWARD J.
Get a better return on your employee investment. CA magazine (Can.), v. 107, July 1975, p. 38-41.

CASE, STEPHEN S.

CASE for going international. Institutional investor, v. 9, March 1975, p. 73-4.

CASEY, BERNARD.

CASEY, JAMES L.

CASH
See Also Coins And Coinage
Currency
Decimal Coinage
Money


CASH BASIS ACCOUNTING
See Accounting Methods
Statement, Financial - Cash Basis
Taxation, United States - Cash Basis

CASH DISCOUNTS
See Discount, Cash

CASH FLOW

Robertson, Tom. What is the hell is cash flow accounting anyway? (Students' section) Accountant's magazine (Scott.), v. 79, Feb. 1975, p. 94-6.
Robinson, Christopher H. Living with inflation - Brazilian style. Touche Ross tempo, v. 21, no. 1, 1975, p. 18-20.
CASH FLOW—(Continued)


CASH-FLOW DEPRECIATION
See Depreciation, Depletion And Obsolescence—Cash Flow

CASH-FLOW STATEMENTS
See Statements, Financial-Funds

CASH FORECASTING
See Budgets, Business-Cash

CASH MANAGEMENT


Flanigan, George B. Cash management, part 4; the handling of receipts, by George B. Flanigan and David Newsom. Magazine of bank administration, v. 51, April 1975, p. 49-52.


Hockenberge, William A. How to improve a company's cash management and increase its profits. Practical accountant, v. 8, Jan-Feb. 1975, p. 22-33.


CASH TENDER OFFERS
See Take-Over Bids

ACCOUNTANTS’ INDEX 1975

CASHMAN, MICHAEL.

CASINO, JESUS A.

CASNER, A. JAMES.

CASO, RONALD G.

CASSELL, DOUGLAS A.

CASSELL, FRANK H.

CASSIDY, EDWARD W.

CASSIDY, PATRICK SEAN.

CASSIL, new members’ meeting (Student roundabout) Accountant (Eng.), v. 171, Dec. 5, 1974, p. 766-8.


CASSUTO, ISADORE.

CASTELL, P. KEVIN.


CASTELLA, JOSEPH F.

CASTINGS
See Foundries

CASTLE, GROVER R.
ACCOUNTANTS' INDEX 1975

CASTLEMAN, BREAUX B.

CASUALTY INSURANCE
See Insurance, Casualty


CASUALTY LOSSES
See Also Fire Losses
Taxation, United States-Casualty Losses

CASWELL, CHRIS.

CASWELL, JERRY W.

CATALOGUES
See Bibliographies, Indexes, Catalogues

CATCHPOLE, HAROLD C.

CATCHWORDS become a management technique. (Management) Business week, Dec. 15, 1975, p. 77, 79.

CATES, DAVID C.

CATHCART, ALAN T.

CATHCART, H. ROBERT.

CATLETT, GEORGE R.

CATRY, BERNARD.

CATTANACH, RICHARD L.

CATTLE
See Livestock Ranches

CATZEN, ROBERT W.

CAULEY, JOHN H.
Seven steps to successful volunteer administration. Social agency management and better camp management, v. 1, Fall 1975, p. 13-14.

CAUSEY, DENZIL Y.
Engagement letter for restricting unaudited financials to internal use. (Administration of accountants practice) CPA (NYSS), v. 45, Oct. 1975, p. 85. (Excerpt from Unaudited financials: restricting use is CPA's problem, Texas CPA news, May 1975.)

CAUTHORN, L. TERRY.

CAVAGNA, JOSEPH F.
Related-parties rule of Section 267 can, but need not, upset a client's tax planning. Taxation for accountants, v. 15, Aug. 1975, p. 76-82.

CAVEAT LIFO. (Management services) CPA journal, v. 45, May 1975, p. 74. (Excerpt from Executive newsletter (Peat, Marwick, Mitchell), Jan. 1, 1975.)

CAVERLY, ROBERT J.
Close up look at the potential infinity of East-West trade. Panorama (Harris, Kerr, Forster) no. 1, Summer 1975, p. 6-9, 24-5.

CAVITCH, ZOLMAN.
How to evaluate practical effects of alternate ways for a corporation to liquidate. Taxation for accountants, v. 14, Jan. 1975, p. 4-10.
ACCOUNTANTS' INDEX 1975

CERF, ALAN ROBERT.

CERINO, RONALD J.

CERNY, JOHN F.
Retirement plans for the self-employed. Wisconsin CPA, Dec. 1974, p. 6-8, 16.

CERTIFICATE IN DATA PROCESSING

CERTIFICATE IN MANAGEMENT ACCOUNTING

CERTIFICATE OR OPINION
American Institute Of Certified Public Accountants. Auditing Standards Executive Committee. Reliance on specialists. (Auditing and reporting) CPA (NYSS), v. 45, Nov. 1975, p. 67-8. (Excerpt from an exposure draft issued by the AICPA's Auditing Standards Executive Committee.)
Are auditors required to report their clients' bribes? (Auditing and reporting) CPA (NYSS), v. 45, Sept. 1975, p. 59. (Excerpt from SEC accounting report, June 1975.)

CAYMAN ISLANDS.

CAYMAN ISLANDS.

CAYWOOD, RUSSELL E.

CBS.

CCH CANADIAN LIMITED.

CEMACH, HARRY P.
Internal auditing ... this way to schizophrenia. Accountancy (Eng.), v. 86, Feb. 1975, p. 28-9.

CENSUS

CENTENNIAL FUNDS
See Funds-Mutual Investment Companies

CENTER, ROBERT A.

CENTRALIZATION AND DECENTRALIZATION
See Also Divisionalized Companies In 1965-1966 Index


CERAMICS
See Also Clay Products Pottery
ACCOUNTANTS’ INDEX 1975


Donohue, Roger. AICPA guide for preparation of unaudited financial statements. *CPA* (NYSS), v. 45, June 1975, p. 31-5.

Effect on the auditor’s opinion of FASB statement on research and development costs. (Accounting & auditing) *Journal of accountancy*, v. 139, Jan. 1975, p. 74-5.


Adverse


Dismissals


Great Britain


Israel

Institute Of Certified Public Accountants In Israel. Professional recommendations and guidelines. Tel Aviv, Israel, c1974. 104 p. (Translated from the Hebrew original.) [*117 I]

New Zealand


Qualified


Great Britain


CERTIFICATES, C.P.A.


CERTIFICATES OF NECESSITY AND NONNECESSITY

See Contracts, Government

Depreciation, Depletion And Obsolescence-Accelerated

Emergency Facilities

CERTIFIED GENERAL ACCOUNTANTS’ ASSOCIATION OF CANADA

Brown, C. C. Illusions and delusions (Presidents’ report) *CGA magazine (Can.)*, v. 9, Aug. 1975, p. 15.

CERULLO, MICHEAL J.

CERULLO, MICHEAL J.

CETO, NICHOLAS.

CHABY, RUSSELL W.

CHADWICK, H. A.

CHADWICK, LESTER W.

CHADWICK, WILLIAM J.

CHAIN STORES
Budgeting

Management

CHAIN STORES, CLOTHING CHAINS
See Also Clothing Retailers
Department Stores

CHAIN STORES, FOOD CHAINS
See Also Grocery Retailers

Management

Statistics

CHAIN STORES, GROCERY CHAINS
See Also Grocery Retailers
Supermarkets

CHAIN STORES, SPECIALTY CHAINS
See Also Retail Trade
Specialty Stores

ACCOUNTANTS' INDEX 1975

CHAIN STORES, VARIETY CHAINS
See Also Retail Trade
Variety Stores


CHALLONER, N. E.

CHALMERS, GEOFFREY T.

CHAMBER OF COMMERCE OF THE UNITED STATES.

CHAMBERLAIN, CHARLES E.

CHAMBERLAIN, DOUGLAS C.

CHAMBERLAIN, PHILIP K.

CHAMBERLIN, MICHAEL M.

CHAMBERS, A. D.

CHAMBERS, ALAN.

CHAMBERS, JOHN C.

CHAMBERS, R. J.
ACCOUNTANTS’ INDEX 1975


CHAN, K. HUNG.


CHAN, LIONEL.


CHAN, SAU LAN.


CHANDLER, MARVIN.


CHANDLER, WILLIAM H.


CHANDRA, GYAN.


CHANDRA, PRASANNA.


CHANDRAN, RAJAN.


CHANGES in investment credit place increased emphasis on accountant’s analysis planning. Taxation for accountants, v. 15, Aug. 1975, p. 72-4.


CHANGING environment in financial reporting.


CHANGING to the metric system.


CHANGING world of banking.


CHANIN, ARTHUR J.


CHAPIN, TROY A.


CHAPMAN, BENSON J.


LIFO and Sec. 334(b)(2) liquidations. (Tax clinic) Tax adviser, v. 6, April 1975, p. 208.

CHAPMAN, CHARLES H.


CHAMBERS, R. J. (Continued)
ACCOUNTANTS’ INDEX 1975

CHAPMAN, DAVID L.


CHAPMAN, J. BRAD.


CHAPMAN, STANLEY D.


CHAPS, BENEDICT D.


CHAPTER XII bankruptcy: a grim case in Atlanta. (Real estate) Business week, Nov. 3, 1975, p. 70-1.

CHARGE ACCOUNT BANKING

See Credit Cards


CHARITABLE CONTRIBUTIONS

See Contributions

CHARITABLE FOUNDATIONS

See Foundations

CHARITABLE TRUSTS

See Trusts-Charitable

CHARITIES

See Non-Profit Organizations, Charities

Taxation

See Taxation-Charities, Under Name Of Country


CHARLES, BRUCE B.


CHARLES, GEOFFREY.


CHARLES, GEORGE M.


CHARRINGTON, PETE.


CHARTERED ACCOUNTANT STUDENTS' SOCIETY OF LONDON.


CHARTERED INSTITUTE OF PUBLIC FINANCE AND ACCOUNTANCY.


CHARTERED PLANES

See Aviation Fixed Base Operations

CHARTS

See Control Charts

Gantt Charts

Graphic Methods

Organization Charts
ACCOUNTANTS’ INDEX 1975

CHARYK, WILLIAM R.

CHASE, R. M.

CHASE, RICHARD B.

CHASE, SAMUEL B.

CHASE MANHATTAN BANK.

CHASTAIN, CLARK E.

CHATEAU, JEAN-PIERRE D.

CHATFIELD, CHRISTOPHER.

CHATFIELD, MICHAEL.

CHATTOY, ROBERT.

CHATTERJEE, B. K.

CHATTERJEE, S. M.
Biography of stagflation in India. Management accountant (India), v. 10, April 1975, p. 247-51.

CHATTERTON, HAROLD W.
Target benefit plans may provide new role for accountants in pension planning. Practical accountant, v. 8, Jan.-Feb. 1975, p. 36-40.

CHATTOPADHYAYA, D. P.

CHARYK, WILLIAM R.

CHAZEN, CHARLES.

CHAVOOSHIAN, B. BUDD.

CHEATHAM, CAROLE BARLETT.

CHEATHAM, CAROLE BARLETT.

CHELAT, WILLIAM H.


CHECKLISTS


Commerce Clearing House. Individuals’ filled-in tax return forms, including sample filled-in forms, rate tables, work sheets, check lists. 1975 ed. Chicago. c974.6 p. (Standard federal tax reports, v. 61, no. 55, Dec. 4, 1974, Part 2.) [*751.3 C]


Keeping profits out of the reach of shortages. (Management advisory services) CPA (NYSS), v. 45, Sept. 1975, p. 81.

(Excerpt from Management advisory services newsletter (J.K. Lasser & Co.), June 1975.)


ACCOUNTANTS’ INDEX 1975


Accounting

Porter, J. J. Young accountant in the chemical industry. (Students’ section) *Accountant’s magazine* (Scot.), v. 79, May 1975, p. 189-91.

Depreciation

See Depreciation, Depletion And Obsolescence—Chemical Industry

CHEN, A. H.


CHEN, CHIN-VUEN.


CHEN, RAYMOND S.


Treasury stock method and conventional method in reciprocal stockholdings - an amalgamation: a comment. (Correspondence) *Accounting review*, v. 50, April 1975, p. 359-64.

CHEN, ROSITA S.


CHENEY, RICHARD E.


CHERRINGTON, DAVID J.


CHERRINGTON, J. OWEN.


CHERRY, JOHN H.


CHERVANY, NORMAN L.


CHESELDINE, DIANA.


CHECKS

See Also Treasury Checks


CHEEK, JAMES H.


CHEEK, LOGAN M.


CHEEKS, JAMES E.


CHEESE

See Also Butter And Eggs

Creameries
Dairy Farms
Dairy Products

CHEESEMAN, HENRY R.


CHEIFETZ, A. J.


CHELIUS, JAMES R.


CHEMICAL BANK.


CHEMICAL INDUSTRY

See Also Drug Manufacturers
Paint And Varnish Manufacturers

ACCOUNTANTS' INDEX 1975


CHESLEY, G. R.

CHESNUT, JOHN.

CHESROW, GEORGE W.
NLRB: rulemaking; the rule-making - adjudication dilemma revisited in NLRB v.Bell Aerospace Co. (Comments) University of Miami law review, v. 29, Spring 1975, p. 559-83.

CHESSER, DELTON L.

CHESSIRE, J. H.

CHESTER, DAVID.
Control of the money supply. (Student roundabout) Accountant (Eng.), v. 173, Oct. 2, 1975, p. 397-8.

CHETKOVICH, MICHAEL N.


CHEVAILIER, MICHEL.

CHEVARLEY, JOSEPH W.

CHHABRIA, PREM.

CHIANG, ALPHA C.

CHIATTIELLO, MARION L.

CHICAGO BOARD OPTIONS EXCHANGE.

CHESELDINE, DIANA.--(Continued)


CHICAGO UNIVERSITY.

______Graduate School of Business. Institute of Professional Accounting.

______Law School.

CHILD, JOHN.

CHILD, BRADLEY D.

CHILD, JAMES F.

CHILD, PRESTON B.

CHILD, WILLIAM C.

CHILTON, CARL S.

CHINA.

CHINA, REPUBLIC OF.

CHINA TRADE ACT CORPORATIONS
See Taxation, United States-China Trade Act Corporations
CHOUDARY, CHOW, CHISHOLM, CHINAL, CHOI, CHODORCOFF

172

ACCOUNTANTS' INDEX 1975

CHRISTENSEN, CULLEN Y.

Income averaging: how it works and what the lawyer can do to help his clients use it. Taxation for lawyers, v. 3, March/April 1975, p. 300-5.

CHRISTENSEN, LAURITS R.


CHRISTIAN, CHARLES LYNCH.


CHRISTIANSEN, BERIC M.


CHRISTIANSEN, JON P.

Remedy for the discharge of professional employees who refuse to perform unethical or illegal acts: a proposal in aid of professional ethics. (Notes) Vanderbilt law review, v. 28, May 1975, p. 805-41.

CHRISTIE, A. A.


CHRISTMANN, EUGENE.


CHRISTOFIDES, NICOS.


CHRISTOPHER, MARTIN.


CHRISTY, GEORGE A.


CHRYSLER CORPORATION.


CHUANG, KUANG HSUNG JOSEPH.


CHUNG, PETER S.

ACCOUNTANTS' INDEX 1975

CHURCHES
See Also Missions
Religious Institutions
Synagogues


Smith, Tim. South Africa: the churches vs. the corporations. Business and society review, Fall 1975, p. 54-64.

Accounting
Ellis, Loudell O. Cash basis reporting for churches. CPA journal, v. 45, May 1975, p. 30-44.

Financial management

Reports and statements
Ellis, Loudell O. Cash basis reporting for churches. CPA journal, v. 45, May 1975, p. 39-44.

CHURCHILL, GILBERT A.

CHURCHILL, NEIL C.

CHYE, ONG HOCK.

CICCHETTI, CHARLES J.

CIECKO, DANIEL J.

CINLAR, ERHAN.


CITICORP


CITRUS GROWERS
See Fruit Growers
Fruit Packing And Shipping

CIVIL RIGHTS ACT OF 1964

Constitutionality of the 1972 amendment to Title VII's exemption for religious organizations. Michigan law review, v. 73, Jan. 1975, p. 538-60.


Steiman, Susan H. Title VII of the 1964 Civil rights act - a seniority system which bases lay-offs and recalls on length of employment is bona fide under Title VII since it does not perpetuate the effects of past hiring discrimination. (Recent decisions) George Washington law review, v. 43, March 1975, p. 947-69.


CLAASSEN, EMIL-MARIA.

CLAGUE, LLEWELLYN.

CLAIBORNE, JERRY W.

CLAIM OF RIGHT DOCTRINE
See Taxation, United States-Claim Of Right Doctrine

CLAPP, J. BOYD.

CLARA, JEAN.

CLARE, JAMES L.


Squeeze play: the low income earner is being sandwiched between revenue and welfare. CGA (Can.), v. 8, Oct.-Nov. 1974, p. 19-20.

CLARK, C. SPENCER.
CLARK, E. RITCHIE.

CLARK, E. RITCHIE.

CLARK, ELIAS.

CLARK, FRANCIS CHARLES.

CLARK, GARY F.

CLARK, GORDON D.

CLARK, H. B.

CLARK, HAROLD F.
Successful international marketing depends on centralized leadership. *Industrial marketing*, v. 60, March 1975, p. 54, 56, 58.

CLARK, JACK.

CLARK, JESSE L.

CLARK, LAWRENCE M.

CLARK, R. H.

CLARK, ROBERT CHARLES.


ACCOUNTANTS' INDEX 1975

CLARK, STEPHEN A.

CLARK, THOMAS B.

CLARK, WILLIAM.

CLARK EQUIPMENT CO.

CLARK, G.P.

CLARKE, OWEN L.

CLARKE, PHIL.

CLARKE, THOMAS H.

CLASS ACTIONS


CLASSES of financial statement users. (Auditing and reporting) *CPA* (NYSS), v. 45, June 1975, p. 82. (Excerpt from *Week in review* (Haskins & Sells), April 11, 1975.)

CLASSIFICATION

See Also Account Numbering


ACCOUNTANTS’ INDEX 1975

CLASSIFICATION and carrying amount of marketable securities. (Auditing & reporting) CPA journal, v. 45, April 1975, p. 87-8.


CLASSIFIED ADVERTISING

See Advertising, Classified

CLAUSEN, CONSTANCE.

Georgia - counties may enact new taxes, edited by Constance Clausen. (Local taxation) CPA (NYSS), v. 45, Sept. 1975, p. 56.


CLAY, RAYMOND J.


CLAY PRODUCTS

See Also Ceramics

Pottery

CLAY PRODUCTS MANUFACTURERS

See Also Brick Manufacturers

Ceramics

Concrete Products

Pottery


CLAYCAMP, HENRY J.


CLAYCOMB, F. R.


CLAYCOMBE, W. W.


CLAYCOMBE, W. WAYNE.


CLAYMAN, STEVEN G.


CLAYTON, GRAHAM.


CLASSIFICATION and carrying amount of marketable securities.

CLAYTON, NORRIS V.


CLAYTON ACT

See Also Antitrust


Egan, Claire V. Securities - possible antitrust violation held insufficient to warrant injunction against tender offeror or duty of disclosure to target shareholders. (Notes) Fordham law review, v. 43, Dec. 1974, p. 484-93.


CLAYTOR, W. GRAHAM.


CLEAN AIR ACT


CLEANING AND DYEING

See Also Dyers And Finishers

Laundries

CLEANING AND POLISHING PREPARATIONS MANUFACTURERS

See Also Soap Manufacturers In Previous Indexes

CLEARING titles of heirs to intestate real property, by Earl M. Bucci and others. Real property, probate and trust journal, v. 10, Fall 1975, p. 454-63.
CLEARWATER, KEITH I.


CLELAND, DAVID I.


CLEMENTS, EDWARD W.


CLEMINSON, LIONEL PAUL.


CLENDENNING, E. WAYNE.


CLEMENSON, LIONEL PAUL.


CLERICAL WORK

See Also Forms
Office Management
Paperwork
Records


CLEVELAND, HARLAN.


CLEVELAND TRUST CO.


CLEWETT, RICHARD M.


CLIENTS

See Accountants' Office-Clients
Lawyers-Clients

CLIENTS' WRITTEN REPRESENTATIONS

See Also Letters Of Representation


ACCOUNTANTS' INDEX 1975

CLIFFORD, DONALD K.


CLIFFORD, JOHN T.


CLIFTON, RUSSELL B.


CLINGMAN, WILLIAM F.


CLINICS

See Also Accounting Conferences
Hospital Clinics
Medical Clinics
Medical Groups
Mental Health Clinics

CLOCK, EDWIN H.


CLOSE, NICHOLAS.


CLOSE CORPORTATIONS

See Corporations, Close

CLOSED CIRCUIT TELEVISION

See Radio And Television, Closed Circuit


CLOTHING CHAINS

See Chains Stores, Clothing Chains

CLOTHING RETAILERS

See Also Chain Stores, Clothing Chains
Department Stores
Retail Trade

Management

ACCOUNTANTS' INDEX 1975

Statistics

CLOUGH, JAMES A.
Computers are aids, not panaceas. Credit and financial management, v. 77, May 1975, p. 8-9.

CLOVER, ROBERT.

CLOWES, GEORGE A.

CLOWES, KENNETH W.

CLUBS
See Also Ball Clubs
Boat Clubs
Book Clubs
Club Plan Of Merchandising
Non-Profit Organizations, Clubs
Societies And Associations

Accounting

Auditing

Data processing

Financial management

Management

Statistics

Taxation
See Taxation-Clubs, Under Name Of Country Or State

CLUBS IN TOWN AND COUNTRY 1974.

CLURMAN, DAVID.

CLURMAN, HERMAN.
Condemnation severance damages may be tax-deferred under 1033 if they are identified. (Real estate) Journal of taxation, v. 43, Aug. 1975, p. 100-3.

CLYNE, V.
Inflation is a false prophet. CGA, v. 8, Oct.-Nov. 1974, p. 21-5.

CNA FINANCIAL CORP.
Moeller, Philip. Social responsibility hits the dust at Tisch-controlled CNA. Business and society review, Fall 1975, p. 87-90.

CNOSSEN, SIJBREN.
Role and structure of sales tax and excise systems. Finance and development, v. 12, March 1975, p. 29-33.

CO-INSURANCE
See Insurance, Co-Insurance


COATES, J. H.

COATES, ROBERT.

COBB, ERIC.

COBBS, JOHN.

COBOL.
COFFMAN, EDWARD N.

COHEN, ALAN S.

COHEN, ALEX.
Tulane Tax Institute, 23rd, New Orleans, 1973. Proceedings, edited by Robert A. Behren and Alex Cohen. New York, Institute for Continuing Professional Development, c1974. 518 p. (Sponsored by the School of Law and the Graduate School of Business Administration, Tulane University, New Orleans.) [750.2 T]

COHEN, ARNOLD JAY.


COHEN, BARRY M.

COHEN, DOROTHY.

COHEN, EDWARD B.

COHEN, EDWIN S.

COHEN, MANUEL F.


COHEN, MICHAEL.

COHEN, MORRIS.

COHEN, NORMAN R.
ACCOUNTANTS' INDEX 1975

COHEN, RONALD L.

COHEN, STANLEY.
One REIT's response to a worsening condo market. (Condominium world) Real estate review, v. 5, Summer 1975, p. 20-2.

COHEN, STEVEN J.

COHEN, VICTOR.
Diamond anniversary. (From our president) Massachusetts CPA review, v. 49, Jan.-Feb. 1975, p. 5.

COHEN, VICTOR A.

COHEN (J.L.) & COMPANY.
Application of GAAP to smaller and/or closely held business. (News & views) CPA (NYSS), v. 45, Sept. 1975, p. 10-12.
(Excerpts from a letter of J.L. Cohen & Company, CPAs, to the Accounting Standards Division of the AICPA commenting on its discussion paper.)

COHN, ALEXANDER.

COHN, HARRIS.

COHN, HERBERT B.

COHN, RICHARD A.

COHN, THEODORE.

COIL, ROBERT F.

COIN COLLECTORS
See Collectors

COIN MACHINES
See Vending Machines

COINCIDENT AUDITS
See Auditing-Coincident Audits

COINS AND COINAGE
See Also Cash
Currency
Decimal Currency
Money

COKER, G. T.

COKER, ROBERT L.

COLBY, WILLIAM M.

COLD STORAGE WAREHOUSES
See Warehouses

COLEAN, MILES L.

COLEAN, FRANCIS T.

COLEMAN, GEORGE R.

COLEMAN, WILLIAM T.

COLL, ROBERT B.

COLLAPSIBLE CORPORATIONS
See Taxation, United States-Collapsible Corporations

COLLARD, J. C.


COLLECTION AGENCIES

COLLECTION OF ACCOUNTS

179
ACCOUNTANTS' INDEX 1975


Great Britain


COLLECTORS

See Also Antiques


COLLEGE, D. J.


COLLEGE ACCOUNTING TESTING PROGRAM

See Accounting Testing Program


COLLEGE and university business administration.

National Association Of College And University Business Officers, College and university business administration. Washington, c1974. 1 v. (looseleaf) [250 Sch]

COLLEGE BOOK STORES

See Book Stores

COLLEGE PLACEMENT COUNCIL.


COLLEGES

See Schools And Colleges

COLLEY, GEOFFREY M.

Old system surplus: organized chaos? (Taxation) CA magazine (Can.), v. 107, July 1975, p. 70-3.

COLLIE, MARVIN K.


COLLIER, DAVID A.

Lead time analysis for purchased items. Production and inventory management, v. 16, First quarter 1975, p. 25-34.

COLLINS, CRAIG E.

ACCOUNTANTS' INDEX 1975

COLLINS, ELIZA G. C.

COLLINS, FRANK.

COLLINS, JOHN D.

COLLINS, JOHN N.

COLLINS, NORMAN J.

COLLINS, THOMAS A.

COLLOPY, FRANCIS W.

COLLIUM, T. J.


COLSON, DANIEL W.

COLSON, EARL M.
Capital gains and losses; the federal income tax consequences of property transactions. Philadelphia, Committee on Continuing Education of the American Law Institute and the American Bar Association. c1975. 251 p. (Revision of Colson, Earl M. Federal taxation of sales, exchanges, and other transfers, 1971.) [754.3 C]
Taxation of deferred payment sales. Practical lawyer, v. 21, April 15, 1975, p. 23-44.


COMAROW, AVERY.

COMBINATIONS
See Also Antitrust
Consolidations And Mergers
Holding Companies And Subsidiaries
Trusted Affiliates

Rogers, Robert M. Oil and gas; the effect of mixed reservoir action on a prior forced pooling order. (Notes and comments) Oklahoma law review, v. 28, Winter 1975, p. 173-9.

Accounting
Financial Accounting Standards Board. FASB interpretation no. 4: applicability of FASB statement no. 2 to business-combinations accounted for by the purchase method (an interpretation of FASB statement no. 2). Feb. 1975. Stamford, Conn., c1975. 4 p. [*111.1 F]
Financial Accounting Standards Board. FASB interpretations nos. 4, 5 and 6 - applicability of FASB statement no. 2: to business combinations accounted for by the purchase method, to development stage enterprises, to computer software. Stamford, Conn., 1975. 124 p. (Public record, v. 1, 1975. Interpretations of FASB statement no. 2.) [*111.1 F]


COMER, JAMES M.

COMER, ROBERT W.

COMFORT LETTERS


COMISKEY, EUGENE E.


COMMENTS IN ACCOUNTANTS' REPORTS
See Reports, Accountants'-Comments

COMMERCE CLEARING HOUSE.
Bock, Russell S. Guidebook to California taxes, with special emphasis on relationship to federal taxes. 26th ed. Chicago, Commerce Clearing House, c1975. 460 p. [**751.8 C**]


Guidebook to Florida taxes. Chicago, c1975. 112 p. [**751.8 F**]

Guidebook to Illinois taxes. Chicago, c1975. 218 p. [**751.8 I**]

Guidebook to Massachusetts taxes. Chicago, c1975. 196 p. [**751.8 M**]

Guidebook to Michigan taxes. Chicago, c1975. 210 p. [**751.8 M**]

Guidebook to New Jersey taxes. Chicago, c1975. 228 p. [**751.8 N**]

Guidebook to New York taxes. Chicago, c1975. 362 p. [**758.1 N**]

Guidebook to North Carolina taxes. Chicago, c1975. 232 p. [**758.1 N**]

Guidebook to Ohio taxes. Chicago, c1975. 260 p. [**758.1 Q**]

Guidebook to Pennsylvania taxes. Chicago, c1975. 224 p. [**754.1 P**]

Guidebook to Wisconsin taxes. Chicago, c1975. 207 p. [**758.1 W**]


Individuals' filled-in tax return forms, including sample filled-in forms, rate tables, work sheets, check lists. 1975 ed. Chicago, c1974. 96 p. (Standard federal tax reports, v. 61, no. 55, Dec. 4, 1974. Part 2.) [**751.3 C**]


Stock values and dividends for 1975 tax purposes: market values, par values and dividends of listed or regularly quoted stocks for 1975 federal, state and local tax purposes; including special supplement on the Pennsylvania tax status of bonds. Chicago, c1975. 168 p. plus 16 p. [**724 C**]


Year-end tax planning for returns to be filed in 1975. Chicago, c1974. 64 p. (Standard federal tax reports, v. 61, no. 52, Nov. 13, 1974. Part 2.) [**755 C**]


COMMERCIAL CORRESPONDENCE
See Letters

COMMERCIAL CREDIT
See Credit

COMMERCIAL CRIME
See Also Accountants - Liability

Defalcations

Forgery

Fraud

Misfeasance

Negligence


COMMERCIAL FINANCING
See Accounts Receivable-Financing

Factoring

Finance Companies

Inventories-Financing

Loan Companies
ACCOUNTANTS' INDEX 1975

COMMERCIAL LAW


Australia

Germany

Peru

Venezuela

Virginia

COMMERCIAL PAPER
See Negotiable Instruments

COMMERCIAL RECEIVABLE COMPANIES
See Factoring
Finance Companies


COMMISSION MERCHANTS
See Consignments
Factoring


COMMERCIAL LAW

COMMISSION ON PRIVATE PHILANTHROPY AND PUBLIC NEEDS.

COMMISSION ON THE BANKRUPTCY LAWS OF THE UNITED STATES.


COMMISIONS
See Executors And Trustees-Fees And Commissions
Professional Ethics - Commissions And Fee Splitting
Taxation, United States-Commissions
Wages, Fees, Salaries-Commissions

COMMITTEE FOR ECONOMIC DEVELOPMENT.


COMMITTEE MANAGEMENT
See Management Committees

COMMODITY EXCHANGE ACT
See Grain Futures Act Of 1922

COMMODITY EXCHANGES

Gare, R. J. Future prospects in commodity markets, by R. J. Gare and D. G. Bean. Long range planning, v. 8, June 1975, p. 2-9.


ACCOUNTANTS’ INDEX 1975


Hogan, Patricia. Woman is not a girl and other lessons in corporate speech. Business and society review, Summer 1975, p. 34-8.


Murray, Michael H. If you have any questions, please do not hesitate to contact us. Best’s review (Property-liability ed.), v. 75, Feb. 1975, p. 80-3.


Ziegenthaler, Milo E. Now is good time to turn ad function into communications. Industrial marketing, v. 60, Feb. 1975, p. 63-5.
COMMUNICATION THEORY


COMMUNITY ANTENNA TELEVISION COMPANIES


Government regulation


Price, Monroe E. Requiem for the wired nation: cable rulemaking at the FCC. *Virginia law review*, v. 61, April 1975, p. 541-77.

COMMUNITY ASSOCIATION INSTITUTE


COMMUNITY CENTERS

See Non-Profit Organizations, Community Centers

COMMUNITY CHESTS

See Non-Profit Organizations, Community Chests

COMMUNITY INFORMATION UTILITIES

See Computer Utilities

COMMUNITY PROPERTY

See Also Taxation, United States-Community Property


McKnight, Joseph W. Management, control and liability of Texas marital property. *Community property journal*, v. 2, Spring 1975, p. 76-84.


COMPARABILITY OF FINANCIAL STATEMENTS

See Accounting-Uniform Methods

Interfirm Comparisons


COMMUNITY SERVICE

See Also Accountancy Profession-Public Service

COMMUNITY TELEVISION ANTENNA COMPANIES

See Community Antenna Television Companies

COMMUNITY TRUSTS

See Trusts-Community

COMPACT design coordinates functions, cuts costs. *Hospitals*, v. 49, Sept. 16, 1975, p. 31, 34.

COMPANIES ACT (GREAT BRITAIN)

See Corporations-Law-Great Britain

COMPANIES ACT (INDIA)

See Corporations - Law - India

COMPANY CARS


COMPANY law revision. *Accountants' journal* (N.Z.), v. 54, April 1975, p. 112-14.


COMPANY pension schemes.


COMPARABILITY OF FINANCIAL STATEMENTS

See Accounting-Uniform Methods

Interfirm Comparisons

185
COMPARATIVE glossary of accounting terms in Canada, the United Kingdom and the United States.

COMPENSATING Balances


COMPENSATION INSURANCE

See Workmen's Compensation

COMPETITION

See Also Antitrust

Monopolies


ACCOUNTANTS’ INDEX 1975


ACCOUNTANTS' INDEX 1975


Government regulation


COMPETITIVE BIDDING

See Bidding

Contractors - Competitive Bidding

Estimating

Professional Ethics - Bidding

COMPETITIVE bidding news. (Administration of accountants practice) CPA (NYSS), v. 45, July 1975, p. 55. (Excerpt from NASBA news, Jan. 17, 1975.)


COMPLETED CONTRACT BASIS

See Contractors - Completed Contract Method

COMPLIANCE AUDITS

See Auditing-Compliance Audits

COMPLIANCE LETTERS

See Reports-To Securities And Exchange Commission

COMPTON, TED R.


COMPTROLLERS

See Controllers


COMPUTER accounting methods.


COMPUTER audit guidelines.

Canadian Institute Of Chartered Accountants. Study Group on Computer Control and Audit Guidelines. Computer audit guidelines: guidelines on the minimum standards and accepted techniques which should be observed in the audit of organizations using a computer, part 2. Toronto,

COMPETITION-(Continued)

C1975. 318 p. (Second and final part of the study Computer control and audit guidelines.) [*175 C]

COMPUTER augmented accounting.


(Excerpt from Week in review (Haskins & Sells), Feb. 15, 1974.)

COMPUTER INDUSTRY

See Also Data Processing


Time on their hands: once there were 200 time-sharing companies. Now there are only 50. Forbes, v. 116, Sept. 1, 1975, p. 53.


Antitrust cases


Gun 'em down, cut 'em up... Justice goes after two biggies. Infosystems, v. 22, May 1975, p. 31-3.

China

COMPUTER INDUSTRY—Europe

Europe


Government regulation


Social responsibility


Union of Soviet Socialist Republics


COMPUTER INDUSTRY ASSOCIATION.


COMPUTER LEASING

Gardner, W. David. Leasing: a phenomenon that drains the balance sheets of all but IBM. (News in perspective) Datamation, v. 21, July 1975, p. 78, 80, 82, 86.


COMPUTER MANUFACTURERS


Bowers, Dan M. Small-scale computing - it's time to get with the future; part 2: data entry. Modern data, v. 8, June 1975, p. 43-9.


Gut 'em down, cut 'em up... Justice goes after two biggies. Infosystems, v. 22, May 1975, p. 31-3.


Many advantages of COM. (Computer commentary) Accountant (Eng.), v. 172, June 12, 1975, p. 766.


Microfilm acceptable by IRS as company records. (Administration of accountant's practice) CPA (NYSS), v. 45, Nov. 1975, p. 64-6. (Excerpt from IRS Revenue procedure 75-33.)


Microfilm moves to new applications. Bankers monthly, v. 92, April 15, 1975, p. 32-4.


COMPUTER PERSONNEL

See Also Data Processing Departments


Cрослайд, D. W. DP people - who do they think they are? Datamation, v. 21, July 1975, p. 61-2, 64.


Yourdon, Edward. Programmers are paid to program: enter program librarian, by Edward Yourdon and Robert Abbott. Infosystems, v. 21, Dec. 1974, p. 28-32.

Salaries

See Wages, Fees, Salaries - Data Processing

COMPUTER PROGRAMMING


189
ACCOUNTANTS’ INDEX 1975

Yourdon, Edward. Making the move to structured programming. Datamation, v. 21, June 1975, p. 52-4, 56.
Yourdon, Edward. Programmers are paid to program: enter program librarian, by Edward Yourdon and Robert Abbut. Infosystems, v. 21, Dec. 1974, p. 28-32.

Auditing


Evaluation

Yourdon, Edward. Making the move to structured programming. Datamation, v. 21, June 1975, p. 52-4, 56.

Package programs

Allan, James. You too can have a computer. Accountant’s magazine (Scot.), v. 79, Jan. 1975, p. 17-22.

Patents


Standards

See Data Processing - Standards

Study And Teaching

See Data Processing Courses
ACCTAINTS’ INDEX 1975

COMPUTER

Taxation
See Taxation, United States - Computer Software

COMPUTER-RELATED fraud. (Management services) CPA
(NYSSA), v. 45, June 1975, p. 61-2. (Excerpt from Some
computer-related fraud convictions may be more difficult
to secure, Computer security newsletter, Jan.-Feb. 1975.)

COMPUTER room library: a professional records center.
Information & records management, v. 9, July 1975, p. 15-16,
25-7, 33-4, 44.

COMPUTER SCIENCE

Snyder, J. N. Teaching of computer science: master of
science degree. Computers and people, v. 24, Jan. 1975, p. 25-
6.

COMPUTER SCIENCES CORPORATION.
Hutson, William T. View before collapse (and many happy
returns). (Recent cases and rulings) Journal of corporate

COMPUTER security.
Pub., 1973, c1972. 122 p [203.9 H]

COMPUTER SERVICE BUREAU
See Data Processing Service Organizations

COMPUTER SOFTWARE

Adams, Donald L. COBOL (COBOL missing branch indicator)
Baird, Lindsay L. Safeguarding computer software from
damage or manipulation. Newspaper controller, v. 28, June
1975, p. 10.
Bank software directory, compiled by Carolyn Rosenberg.
Magazine of bank administration, v. 50, Dec. 1974, p. 34-8,
40-1, 48-52, 54-8, 60-4.
Barlow, George. On and on with on-line part 2. Infosystems,
Clark, Lawrence M. Languages among computers, machines,
animals, and men. Computers and people, v. 24, Jan. 1975,
p. 7-13, 19.
Clowes, Kenneth W. Computers and information technology.
Management controls (PMM & Co.), v. 22, July-Aug. 1975,
(Report of Fourth Conference on Computer Audit, Control
and Security.)
Eckhouse, Richard H. Minicomputer systems: organization and
programming (PDP-11). Englewood Cliffs, N.J., Prentice-
Hall, c1975. 343 p [203.9 E]
1975, p. 44-6.
FASB interpretation (research and development). (Auditing
& reporting) CPA journal, v. 45, May 1975, p. 50. (Excerpt
from Week in review (Haskins & Sells), March 7, 1975.)
Financial Accounting Standards Board. Applicability of
FASB statement no. 2 to computer software (an interpreta-
tion of FASB statement no. 2.), Feb. 1975. Stamford,
Conn. 1975. 5 p [*111.1 F]
Financial Accounting Standards Board. FASB interpretation
no. 6 - applicability of FASB statement no. 2 to computer
software. (Official releases) Journal of accounting, v. 139,
April 1975, p. 6-5.
Financial Accounting Standards Board. FASB interpretations
nos. 4, 5 and 6 - applicability of FASB statement no. 2 to
business combinations accounted for by the purchase
method, to development stage enterprises, to computer
software. Stamford, Conn., 1975. 124 p. (Public record, v. 1,
1975. Interpretations of FASB statement no. 2.) [*111.1 F]

COMPUTER PROGRAMMING--Taxation

Gilb, Tom. Documentation by computer. Data management,
v. 13, March 1975, p. 17.
Gilb, Tom. Software metrics. Data management, v. 13, July
1975, p. 34-7.
Guidelines for the accountants. (News in perspective) Data-
mation, v. 21, April 1975, p. 126-7.
Kolence, Kenneth W. Software physics. Datamation, v. 21,
June 1975, p. 48-51.
Peers, John. First no software computer: the ADAM system
of John Peers & Company, Inc. Computers and people, v. 24,
Perry, William E. Control of SUPER-ZAP. Edpacs, v. 3, July
Peters, Lawrence. Managing the transition to structured
programming. Datamation, v. 21, May 1975, p. 8-8, 91, 93,
96.
Petito, Joseph. Developing standards in software documenta-
Roach, William R. Spending for software and services, by
William R. Robich and David C. Jung. Datamation, v. 21,
March 1975, p. 53-6, 58.
Rosenberg, Carolyn. Bank software directory. Magazine of
Roussey, Robert S. Audex 100 - a computer audit program
for larger memory systems. Arthur Andersen chronicle, v. 35,
Schmitz, Homer H. There’s more than one consideration for
the accounting treatment of purchased software. Hospital

COMPUTER SYSTEMS

See Also Data Processing - Systems

Systems And Procedures

Adams, Alexander J. Planning effective computer systems.
Armbr, Paul. Computer technology and surveillance. Com-
Awad, Elias. Automatic data processing: principles and
procedures. 3rd ed. Englewood Cliffs, N.J., Prentice-Hall,
Selected periodicals-C. Certificate in data processing-D.
Glossary-E. Bibliography.) [203.9 A]
Benjamin, James J. Planning approach to the computer
access problem, by James J. Benjamin and Paul E. Dasch-
Beser, Peter. J. Unauthorized remote access in an on-line real-
time system. Australian accountant, v. 45, March 1975,
p. 106-8, 111.
Bowers, Dan M. Data acquisition and logging. (Technology
Burford, Roger L. Better additive congruential random
number generator? Reply. Decision sciences, v. 6, Jan. 1975,
p. 199-201.
Canadian Institute Of Chartered Accountants. Study Group
on Computer Control and Audit Guidelines. Computer
audit guidelines: guidelines on the minimum standards and
acceptance techniques which should be observed in the
audit of organizations using a computer, part 2. Toronto,
c1975. 318 p. (Second and final part of the study Computer
control and audit guideline.) [175 E]
Chambers, A. D. Investment criteria for EDP systems.
Accounting and business research (Eng.), v. 4, Winter 1974,
p. 18-24.
(Report of Fourth Conference on Computer Audit, Control
and Security.)
Cooper, D. O. Tool for more effective financial analysis, by
D.O. Cooper, L.B. Davidson and W.K. Denison. Interfaces,

191


Industrial applications growing as computer use goes worldwide. Commerce today, v. 5, April 14, 1975, p. 10-12.


Auxiliary equipment


Tape cartridge drives and systems. (Product update) Modern data, v. 8, Sept. 1975, p. 35, 38, 40-1, 44.


Bibliographies

See Also Data Processing - Bibliographies

Burroughs B776


Burroughs L-8000 series


Burroughs L9000


Burroughs S1000


Control Uses

See Automation

Costs

See Also Computers - Feasibility Studies

Data Processing - Costs

Allan, James. You too can have a computer. Accountant's magazine (Scott.), v. 79, Jan. 1975, p. 17-22.


Direct Access Systems

See Computers - Time Sharing Systems

Display Methods

See Also Computers - Graphic Display


Educational Use

See Computers - Effect On Education

Effect On Accountants

See Also Accountants' Office - Data Processing


Allan, James. You too can have a computer. Accountant's magazine (Scott.), v. 79, Jan. 1975, p. 17-22.


Belt, Klem. Computer can do the work if we do the thinking. Footnote, Special issue, 1975, p. 36-7.


AC Countants’ INDEX 1975


Effect On Legal Practice
See Also: Lawyers - Data Processing

Effect on management
Shycon, Harvey N. All around the model: perspectives on MS applications, by Harvey N. Shycon and Robert L. Schuldenfreu. Interfaces, v. 5, Aug. 1975, p. 70-3.

Effect on marketing

Effect On Security Analysts
See Also: Investments - Data Processing

Effect On Financial Executives
See Also Investments - Data Processing

Effect On Banks And Banking
See Banks And Banking - Data Processing

Effect On education

Effect On Banks And Banking
See Banks And Banking - Data Processing

Effect On Financial Executives
See Also Investments - Data Processing

Do-it-yourself data processing. (Management advisory services) CPA (NYSS), v. 45, Oct. 1975, p. 87-8. (Reprint from Accountancy age (Eng.), June 27, 1975.)
Kropatkin, Philip. Output-oriented auditing - will it respond to the HEWCAS challenge? Footnote, Special issue, 1975, p. 8-10.
Westfall, Donald G. Computer as an audit tool: a case study. Footnote, Special issue, 1975, p. 34-5.
ACCOUNTANTS’ INDEX 1975

Security Analysts

Effect on small business
Allan, James. You too can have a computer. Accountant’s magazine (Scott.), v. 79, Jan. 1975, p. 17-22.

Effect On Tax Practice
See Also Tax Returns - Data Processing Taxation, United State-Reports And Information Retrieval Activity

Errors
See Also Data Processing - Verification Techniques
Evaluation

COMPUTERS—Effect On Security Analysts—(Continued)

Feasibility Studies
See Also Computers - Costs Computers - Installation Data Processing - Feasibility Studies

Fires and fire protection

Government Use
See Government Agencies And Departments - Data Processing

Graphic Display
See Also Computers - Display Methods

History

Honeywell 6060

Honeywell 6070

IBM System/3

IBM System/32
Green, Jeffrey D. IBM introduces a new minicomputer. (Management services) CPA journal, v. 45, April 1975, p. 70-1.

IBM 360

IBM 370

IBM 704

Input-output equipment

Installation
See Also - Computers - Feasibility Studies

IBM 360

Insurance
See Insurance, Data Processing Equipment

Investment Use
See Computers - Effect on Security Analysis Investments - Data Processing

Leasing
See Computer Leasing

Lockheed System III

Maintenance and repair


Memory Systems
See Also - Computers - Optical Scanning

Microcomputers

ACCOUNTANTS’ INDEX 1975


Minicomputers
Atwell, Donald L. Minicompute on minicomputers: (Practitioners forum) CA magazine (Can.), v. 107, Aug. 1975, p. 62-4.
Bowers, Dan M. Small-scale computing - it's time to get with the future; part 2: data entry. Modern data, v. 8, June 1975, p. 43-9.
Do-it-yourself data processing. (Management advisory services) CPA (NYSS), v. 45, Oct. 1975, p. 87-8. (Reprint from Accountancy age (Eng.), June 27, 1975.)
Green, Jeffrey D. IBM introduces a new minicomputer. (Management services) CPA journal, v. 45, April 1975, p. 70-1.


Sevenfold increase in minicomputers predicted. (Computer commentary) *Accountant* (Eng.), v. 171, Dec. 19/26, 1974, p. 842.


Optical scanning

Patents
See Also Patents And Copyrights

Personal Data
See Also Records - Personal Data


Personnel
See Computer Personnel

Phillips P-350


Pre-programmed systems


Programming
See Computer Programming

Remote Access Systems
See Computers - Time Sharing Systems

Security measures


Baird, Lindsay L. Safeguarding computer software from damage or manipulation. *Newspaper controller*, v. 28, June 1975, p. 10.


Computer-related fraud. (Management services) *CPA* (NYSS), v. 45, June 1975, p. 61-2. (Excerpts from some computer-related fraud convictions may be more difficult to secure, Computer security newsletter, Jan.-Feb. 1975.)


(Cryptographic Conference on Computer Audit, Control and Security.)


Institute Of Internal Auditors. Auditing fast response systems. Orlando, Fla., c1974. 31 p. (Modern concepts of internal auditing) [*175 I]


Joseph, Anthony M. Department stores, computers...and fraud. (Systems digest) *Retail control*, v. 43, March 1975, p. 28-33.


ACCOUNTANTS' INDEX 1975


Voris, J. Walker. How the computer can be used to commit fraud. (Computer and you) Practical accountant, v. 8, March-April 1975, p. 63-4.


Singer System Ten Client Accounting System


Statistics


Storage


Tape cartridge drives and systems. (Product update) Modern data, v. 8, Sept. 1975, p. 35, 38, 40-1, 44.

Time Sharing Systems

See Also Data Processing Service Organizations


Time on their hands: once there were 200 time-sharing companies. Now there are only 50. Forbes, v. 116, Sept. 1, 1975, p. 53.


ACCOUNTANTS' INDEX 1975


Transaction processing systems


Union of Soviet Socialist Republics


Used Computers

See Computers, Used


CONARROE, RICHARD R.

How to pick a PR firm. (How public relations helps sales) Sales management, v. 114, April 7, 1975, p. 70, 72, 74.


CONATSER, R. GENE

Retail banking. (In Prochnow, Herbert V. Changing world of banking, New York, c1974. p. 188-201.) [600 P]

CONCEPTUAL framework for accounting and reporting.


CONCRETE PRODUCTS MANUFACTURERS

See Also Brick Manufacturers

Clay Products Manufacturers

CONDEMNATION

See Also Expropriations

Taxation, United States-Condemnation

Taxation, United States-Expropriations

Taxation, United States-Involuntary Conversions


CONDOMINIUM HOTELS

See Hotels, Condominium

Taxation, United States - Hotels, Condominiums

CONDOMINIUMS


Ergas, Joel M. Interior design insights for residential condominiums. (Condominium world) Real estate review, v. 5, Fall 1975, p. 40-1.


Lawyer counseling considerations in representing condominium purchasers, by Edwin H. Frank and others. Real property, probate and trust journal, v. 10, Fall 1975, p. 464-70.


199
CONDOMINIUMS (Continued)


Accounting


Conversion

Feasibility studies


Finance


Goldstein, Bruce S. Proposed rule 3a12-5 - a high price for an exemption from regulation T for condominium securities, by Bruce S. Goldstein and Robert J. Van Der Wall. (Comments) University of Miami law review, v. 29, Fall 1974, p. 89-118.


Government regulation


Goldstein, Bruce S. Proposed rule 3a12-5 - a high price for an exemption from regulation T for condominium securities, by Bruce S. Goldstein and Robert J. Van Der Wall. (Comments) University of Miami law review, v. 29, Fall 1974, p. 89-118.


Insurance


McGrath, James W. Insurance coverage for the condominium board of directors. (Condominium world) Real estate review, v. 5, Summer 1975, p. 20.


McGrath, James W. What to look for in a condominium liability insurance program. (Condominium world) Real estate review, v. 5, Fall 1975, p. 36-7.


Law


Lawyer counseling considerations in representing condominium purchasers, by Edwin H. Frank and others. Real property, probate and trust journal, v. 10, Fall 1975, p. 464-70.


New York


Virginia


Liability


Management


Hennessey, Gilbert H. Condominium management. St. John's law review, v. 48, May 1974, p. 1064-83. (Appendices include sample management agreement form, questions to be asked before bidding a condominium, proposed budgets and house rules and regulations.)


McGrath, James W. Insurance providers for condominium directors. (Condominium world) Real estate review, v. 5, Spring 1975, p. 33-5.


Willis, Beverly A. Today's planning dilemma. (Site selection and planning) Condominium world, v. 1, Winter 1975, p. 17.

Statistics


Valuation


Harris, Edward C. How to determine net realizable value for a condo development, by Edward C. Harris and O. Don Lauher. (Condominium world) Real estate review, v. 5, Fall 1975, p. 38-40.


Condominiums, Office


Conference Board.


ACCOUNTANTS’ INDEX 1975


CONFERENCE
See Also Accounting Conferences
Conventions
Corporations-Meetings
Tax Conferences And Institutes


Hershfield, David C. Multinational union challenges the multinational company. New York, Conference Board, c1975. 40 p. (Conference Board report, no. 658.) [*207.6 H]


CONFERENCE BOARD IN CANADA.

Applied Economic Research and Information Centre.

CONFERENCE ON EMPIRICAL RESEARCH IN ACCOUNTING, 7th, University of Chicago, 1972.

ACCOUNTANTS' INDEX 1975


CONFORMITY LETTERS

See Reports-To Securities And Exchange Commission

CONFORMITY OF tax and financial accounting.


CONGENERIC BANKS

See Banks And Banking, One-Bank Holding Companies

CONGLOMERATE enterprise and public policy.

Markham, Jesse W. Conglomerate enterprise and public policy. Boston, Harvard University, Graduate School of Business Administration, Division of Research, c1973. 218 p. [223.1 M]

CONGLOMERATES

See Diversified Companies


CONGRESS raises interest rate across the board from 6% to 9%. Taxation for accountants, v. 14, Feb. 1975, p. 93.

CONGRESSIONAL BUDGET AND IMPOUNDMENT CONTROL ACT OF 1974

Cronin, Richard P. Years of reform and development - from the Budget and accounting act of 1921 to the eve of PPBS. Armed forces comptroller, v. 20, April 1975, p. 8-9, 31.


CONKEL, ROBERT D.

Pfiduciary duties - for whom and when. Pension and profit-sharing tax journal, v. 1, Spring (March) 1975, p. 97-104.

CONNECTICUT PUBLIC EXPENDITURE COUNCIL.


CONNELLY, FRANCIS J.


CONNELLY, JULIE.


What the market timers are saying now. Institutional investor, v. 9, Jan. 1975, p. 68-70, 72-3.

CONNOCK, MICHAEL.


CONNOR, JOHN T.


CONNOR, JOSEPH E.


CONNORS, JAMES E.


CONOVER, C. TODD.


CONROY, PATRICK.

CONSERVATISM FOR ACCOUNTING


CONSIGNMENTS

CONSISTENCY


CONSOLIDATED returns where the group terminates. (Federal taxation) CPA journal, v. 45, Jan. 1975; p. 40.

CONSOLIDATED TAX RETURNS
See Tax Returns-Consolidated

CONSOLIDATIONS AND Mergers
See Also Accountants' Office-Mergers
Accountants' Societies-Mergers
Accounting Firms
Balance Sheets-Consolidated
Combinations
Holding Companies And Subsidiaries
Monopolies
Reorganizations
Statements, Financial-Consolidated


ACCOUNTANTS' INDEX 1975


Hanke, Jeff. Substantially all requirement in triangle A mergers. Tax adviser, v. 6, May 1975, p. 270-5.


Judd, Godfrey. If you fancy a merger, beware these pitfalls. (In practice) Accountancy (Eng.), v. 86, Oct. 1975, p. 82, 84.


Markham, Jesse W. Conglomerate enterprise and public policy. Boston, Harvard University, Graduate School of Business Administration, Division of Research, c1973. 218 p. [223 I M]


Smith, Edgar A. Gold v. Sloan: Section 16(b)'s application to short swing trading in post-merger situations. (Notes) University of Pittsburgh law review, v. 36, Fall 1974, p. 139-52.


Accounting

Great Britain

Europe


European Community

Finance


ACCOUNTANTS' INDEX 1975

Germany

Government regulation
Barrett, Thomas. Federal Maritime Commission jurisdiction under Section 15 of Shipping act does not extend to transactions which are in substance mergers. (Recent decisions) George Washington law review, v. 43, Jan. 1975, p. 635-47.

Fein, Carol A. Reinspection of purchase and sale under Section 16(b). (Notes) Brooklyn law review, v. 41, Summer 1974, p. 91-133.


Europe

European Economic Community

Great Britain

International


Taxation
See Taxation, United States-Consolidations And Mergers

CONSOLIDATIONS AND MERGERS—Germany

Valuation
Beach, Franklin F. To sell or not sell? That is the question. (Trusts, estates, and life insurance) Trusts and estates, v. 113, Dec. 1974, p. 844-6.


CONSTANTINO, EMILIO F.


CONSTITUTIONALITY of the 1972 amendment to Title VII's exemption for religious organizations. Michigan law review, v. 73, Jan. 1975, p. 538-60.

CONSTRUCTION
See Also Building Construction

Construction Companies
Contractors
Engineering


Sweet, Justin. Your first construction contract. Practical lawyer, v. 21, March 1, 1975, p. 27-49.


Accounting

Finance


205
ACCOUNTANTS’ INDEX 1975

CONSTRUCTION planning needed due to investment credit change. (Management advisory services) CPA (NYSS), v. 45, Sept. 1975, p. 77-9. (Reprinted from Coopers & Lybrand newsletter, May 1975.)

CONSTRUCTION-TYPE CONTRACTS
See Contractors-Construction-Type Contracts

CONSTRUCTION-TYPE CONTRACTS IN PROCESS
See Contractors-Contracts In Process


CONSULTATIVE COMMITTEE OF ACCOUNTANCY BODIES.
Qualified support for Sandilands. Accountant (Eng.), v. 173, Nov. 6, 1975, p. 520-1.
Solomons accepted - with reservations. Accountant (Eng.), v. 171, Nov. 21, 1974, p. 669-70.

CONSUMER CREDIT
See Credit Installments Loans

CONSUMER CREDIT CODE, UNIFORM
See Uniform Consumer Credit Code

CONSUMER CREDIT INSURANCE
See Insurance, Consumer Credit

CONSUMER CREDIT PROTECTION ACT
See Also Truth In Lending Act

CONSUMER FINANCE COMPANIES
See Finance Companies Loan Companies

CONSUMER PRODUCT SAFETY ACT
Hicks, Lawrence E. Product labeling and the law: an AMA management briefing. New York, AMACOM, c1974. 48 p. [*209.7 H]
CONSUMER PRODUCT SAFETY ACT-(Continued)


Rohnen, Ralph J. Holder in due course in consumer transactions: receipt, renewal, or reform? Cornell law review, v. 60, April 1975, p. 503-68.


Weaver, Paul H. Hazards of trying to make consumer products safer. Fortune, v. 92, July 1975, p. 133-6, 138, 140.


CONTAINER MANUFACTURERS


CONTAINERS

IRS bows: gain from container deposits can be capital gain. Taxation for accountants, v. 14, May 1975, p. 277.

CONTESTS

See Awards, Prizes And Contests

CONTINENTAL VENDING MACHINE CORPORATION.


CONTINGENCIES

See Also Liabilities-Contingent


Seidler, Lee J. FASB's new standard no. 5: no more general reserves. *Accounting issues* (Bear Stearns & Co.), Aug. 6, 1975, p. 6-12. (Reprint file, *A*).


Accounting


Financial Accounting Standards Board. Accounting for contingencies. Stamford, Conn., 1975. 44 p. (Statement of financial accounting standards, no. 5) [*111.1 F*]

CONTINGENCY RESERVES

See Reserves-Contingency

CONTINGENT INTEREST. CERTIFICATES OF

See Certificates Of Contingent interest

CONTINUING A BUSINESS

See Also Accountants' Office-Continuing A Practice

CONTINUING EDUCATION

See Education, Continuing


CONTINUITY POSTULATE

See Also Going Concern Concept

CONTINUOUS AUDITING

See Auditing-Continuous

CONTINUOUS INVENTORIES

See Inventories-Cyclical Method


CONTRACT MANAGEMENT

See Hoels - Management By Contract

Real Estate - Management By Contract

CONTRACTORS

See Also Building Construction

Construction Companies

Engineering

Also Under Special Types Of Contractor. E.G., Plumbing And Heating Contractors


Accounting


Auditing


Completed-contract method


ACCOUNTANTS’ INDEX 1975

Construction-type contracts

Cost accounting

Costs

Finance
Scott, Richard T. Banker, the surety and ... oh yes, the contractor. Journal of commercial bank lending, v. 58, Nov. 1975, p. 39-43.

Financial management

Loans

Percentage-of-completion method

Reports and statements

CONTRACTORS
See Also
Costs, Contractors

CONTRACTORS—Construction-type contracts
Abbetteh, Don E. Owner-architect agreement; a mutual understanding. Real estate review, v. 5, Fall 1975, p. 105-9.

Auditing

Cost accounting

International

Law

Australia

Great Britain

Long-term

Surety Bonds
See Also Bonds - Construction Bonds - Surety

CONTRACTS, ADMINISTRATIVE
See Contracts, Government

209
ACCOUNTANTS' INDEX 1975

Cost-plus

Cost-plus-incentive-fee

Costs

Fixed price

Great Britain

Incentive

Law

Pricing

Redetermination Of Prices
See Contracts, Government-Pricing

Renegotiation

Reports and statements

Small business

Surety Bonds
See Also Bonds - Construction Bonds - Surety Contracts - Surety Bonds
ACCOUNTANTS' INDEX 1975

CONTRACTS, LABOR


CONTRIBUTION MARGIN

See Income - Marginal

CONTRIBUTIONS

See Also Taxation, United States-Contributions


Mortland, Jean A. Trusts containing religious and racial restrictions open to challenge, forcing courts to grapple with First Amendment issues. (New fiduciary decisions) Estate planning, v. 3, Autumn 1975, p. 36-7.


CONTROL CHARTS

Firth, Michael. Use of chart analysis in valuing stocks and shares. Certified accountant (Eng.), Feb. 1975, p. 87-90, 121.


CONTRACTS, GOVERNMENT—Termination

CONTROLLERS

See Also Management Accounting

Management Control


Healy, Jon M. Big search for controllers. (Executive ledger) Dan's review, v. 105, April 1975, p. 95.

Operating controller: quarterback for business. (Management advisory services) CPA (NYSS), v. 45, Sept. 1975, p. 79-81. (Excerpt from Week in review (Haskins & Sells), May 16, 1975.)


CONTROLLING and accounting for supplies.

McCarthy, Thomas J. Controlling and accounting for supplies, by Thomas J. McCarthy and Thomas L. Morison. New York, National Association of Accountants, c1975. 55 p. (First in a series designed to replace Accounting practice reports, nos. 1-16 initially issued as separate sections of the NAA bulletin.) [*142.4 M]


CONVENTION between the United States and the Union of Soviet Socialist Republics. (Tax treaties) Tax management international journal, April 1975, p. 38-42.

CONVENTIONS

See Also Conferences

Corporations - Meetings


211
CONVENTIONS-(Continued)

Rose, Jerald L. Attend now, deduct later, tax saving tips can be part of convention promotion during this period of stagnation. Transcript (Harris, Kerr, Forster & Co.), v. 31, Dec. 1974, p. 6-8.


4. Salesmeetings and sales training. 5. Sales-support activities. 6. International. 7. Transportation.)

CONVERTIBLE BONDS
See Bonds-Convertible

CONWAY, MICHAEL A.

COOGAN, PETER F.

COOK, ERROL M.
How effective is your budgeting and expense control. Retail control, v. 42, Aug. 1974, p. 36-45.

COOK, GREGORY A.

COOK, JAMES D.

COOK, JAMES S.

COOK, JOHN.
PR without the BS. Public relations quarterly, v. 18, Spring 1974, p. 5-25.

COOK, W. D.

COOKE, G. A.

COOKE, GEORGE.

COOKE, HARRIET.

COOKE, JANE FOLLETT.

COOKSON, J. S.

COOLEY, JOHN W.


COOLEY, PHILIP L.

COOLEY, RICHARD P.

COOLIDGE, H. CALVIN.
Fixing value of minority interest in a business; actual sales suggest discount as high as 70%. Estate planning, v. 2, Spring 1975, p. 138-41.

COOMASSIE, ALHAJI, AHMADU.
Olakunri, O. O.Mallam Ahmadu Coomassie. (Focus) Nigerian accountant, v. 8, Jan./March 1975, p. 5-6.

COOPER, B. J.

COOPER, BENJAMIN S.

COOPER, D. O.

COOPER, DAVID J.

COOPER, DOROTHY A.
If ifs and ands were pots and pans there'd be no need for government tinkering. (Editorial) CA magazine, v. 105, Dec. 1974, p. 12.


ACCOUNTANTS' INDEX 1975

COOKE, PETER N. C.

COOKE, ROBERT A.

COOKSON, J. S.

COOLEY, JOHN W.


COOLEY, PHILIP L.

COOLEY, RICHARD P.

COOLIDGE, H. CALVIN.
Fixing value of minority interest in a business; actual sales suggest discount as high as 70%. Estate planning, v. 2, Spring 1975, p. 138-41.

COOMASSIE, ALHAJI, AHMADU.
Olakunri, O. O.Mallam Ahmadu Coomassie. (Focus) Nigerian accountant, v. 8, Jan./March 1975, p. 5-6.

COOPER, B. J.

COOPER, BENJAMIN S.

COOPER, D. O.

COOPER, DAVID J.

COOPER, DOROTHY A.
If ifs and ands were pots and pans there'd be no need for government tinkering. (Editorial) CA magazine, v. 105, Dec. 1974, p. 12.


ACCOUNTANTS' INDEX 1975

COOPER, ERNEST.

COOPER, J. M.

COOPER, MARC.

COOPER, P. J.
Four Ps for lending (shaking the dust off the four C's of credit). Journal of commercial bank lending, v. 57, July 1975, p. 46-50.

COOPER, R. N.

COOPER, ROBERT P.

COOPER, S. KERRY.

COOPERATION WITH LAWYERS
See Lawyers And Accountants

COOPERATIVE APARTMENTS
See Apartment Houses, Cooperative

COOPERATIVE BANKS
See Agriculture-Credit
Credit Unions
Savings And Loan Associations

COOPERATIVE HOTELS
See Hotels, Cooperative
Taxation, United States-Cooperative Hotels

COOPERATIVES
See Also Agricultural Cooperatives
Also Under Name Of Special Type, E.G., Apartment Houses; Creameries, Etc.


Accounting

Costs
Everett, Martin. Putting kick into co-op. Sales management, v. 114, Feb. 3, 1975, p. 29-34.

Finance

Reports and statements

Taxation
See Taxation, United States-Cooperatives

COOPERS & LYBRAND.
Changing environment in financial reporting: proposals for involvement in corporate quarterly and annual reports. New York, 1974, 44 p. (Preliminary draft for discussion and comment.) [*130.2 C]
Crestol, Jack. Investment planning with tax-exempt bonds. New York, Cooper & Lybrand, c1975. 18 p. [*753 C]
Furst, John S. Valuation of closely held corporate stock, by John S. Furst and Cordell B. Moore. New York, Coopers & Lybrand, c1975. 24 p. (C & L reports to management.) [*724 F]
LIFO - a guide for corporate decision-makers. New York, c1974. 48 p. [*142.4 C]
LIFT: the flexible system for inventory management. New York, c1975. 33 p. [*142.4 C]
Mexico - from the international reference manual. New York, c1975. 41 p. [*759.1 M]

COPE, KENNETH W.

COPELAND, J. PAUL.

COPELAND, PETER.

COOPER, ERNEST.
COPELAND, RONALD M.

COPELAND, RONALD M.


COPLEY, LEWIS L.
Still need business knowledge in EDP. Data management, v. 13, July 1975, p. 5.

COPP, DANA D.

COPP, PETER R.

COPPER
See Metal Work Mining And Metallurgy, Copper

COPPIE, COMER S.

COPYRIGHT - sound recordings - California statute... does not conflict with federal copyright protection. (Case comments) Florida State University law review, v. 2, Summer 1974, p. 614-25.

COPYRIGHTS
See Patents And Copyrights

CORBEAU, ANDRE B.

CORBIN, DONALD A.


CORCORAN, A. WAYNE.

CORCORAN, JAMES M.
Federal gift tax - a hidden bugaboo and how to face it. Law office economics and management, v. 16, Spring 1975, p. 138-43.

CORD, J.

CORENSWET, ELLEN BARRIE.

COREY, E. RAYMOND.

COREY, GORDON R.

COREY, WILLIAM S.

CORFIELD, K. G.

CORLESS, JOHN C.


CORMACK, GEORGE H.
Controlling land development with the lease option. Real estate review, v. 5, Summer 1975, p. 36-9.


CORMAN, JAMES C.

CORN, MERTON.

CORNELL, BRIAN.

CORNELL UNIVERSITY.
Hotel Research and Development.

New York State College of Agriculture and Life Sciences.

Denmark


Israel


Auditing


Nigeria


Canada


Data processing


Disclosure Of Information

See Also Insider Transactions


Godwin, Larry B. CPA and user opinions on increased corporate disclosure. CPA (NYSS), v. 45, July 1975, p. 31-5.


Griffiths, Daniel W. Working with the new amendments on annual reports to shareholders. (SEC commentary) CPA (NYSS), v. 45, July 1975, p. 51-2.


Limits of disclosure. (News & views) CPA (NYSS), v. 45, Oct. 1975, p. 11-12. (Reprint from Week in review (Haskins & Sells), Feb. 27, 1975.)


Great Britain


Singapore


Europe


Finance

See Also Going Public

Short-Term


ACCOUNTANTS' INDEX 1975


Nadler, Paul S. Corporate banking relationships. Bankers monthly, v. 92, April 15, 1975, p. 11-12, 35-6.


Nineteen seventy-five annual corporate financing directory. Institutional investor, v. 8, Special issue, 1975, p. 5-64.


---

Australia


---

CORPORATIONS--Finance--(Continued)

---

Great Britain


---

Short-term

Corporate credit card: its time has come. Credit and financial management, v. 77, Feb. 1975, p. 34-5.

---

South Africa


---

Financial management


Asset management - a problem and a program. Valuation consultant, v. 12, May 1975, p. 4.


Frisch, Robert A. ESOTs, a way to corporate financing & stock preservation. Valuation consultant, v. 12, Aug. 1975, p. 3-5.


Jaeger, Irwin J. Here comes the credit executive. Credit and financial management, v. 77, Aug. 1975, p. 8-9, 32.

Krishna, V. Procedure for the management of capital expenditure. Chartered accountant (India), v. 24, July 1975, p. 5-10.


Sonnecken, Edwin H. Accounting for economies. Akron business and economic review, v. 6, Fall 1975, p. 4-7.


---

Financial Relations

See Public Relations


Great Britain

Law


Stone, Christopher D. Law and the culture of the corporation. Business and society review, Fall 1975, p. 5-17.

Australia


Canada
Dickerson, Robert W. V. Canada business corporations act: something old, something new, something borrowed - but unique. CA magazine (Can.), v. 107, Sept. 1975, p. 45-55.

Delaware

Denmark
ACCOUNTANTS' INDEX 1975

Europe

European Economic Community

Florida

France

Georgia
Simmons, Keith B. Georgia prejudgment garnishment statute violates due process clause of the Fourteenth Amendment by failing to provide necessary procedural safeguards in the absence of prior notice and hearing. (Recent cases) Vanderbilt law review, v. 28, May 1975, p. 908-20.

Great Britain


Kobrin, David. Partnership company. (Law and the accountant) Accountancy (Eng.), v. 86, July 1975, p. 80, 82.


India


Israel

New Zealand

Company law revision. Accountants' journal (N.Z.), v. 54, April 1975, p. 112-14.

CORPORATIONS-Law-Europe

Nigeria

Panama

Singapore

South Africa


Virginia

Liability

Management


CORPORATIONS—Management—(Continued)


Ferguson, Charles R. Measuring corporate strategy. Homewood, Ill., Dow Jones-Irwin, c1974. 120 p. [201 F]


Hanson, Walter E. Coping with management fraud. (Auditing & reporting) CPA journal, v. 45, May 1975, p. 49-50. (Excerpt from Focus on fraud: the new ethic, by Walter E. Hanson. World (Pear, Marwick, Mitchell), Autumn 1974, p. 3-4.)


Sheehy, Morgan. Do you know where you're going? Management (Ireland), v. 22, April 1975, p. 20-3.


ACCOUNTANTS’ INDEX 1975


Europe


France


Great Britain


Ireland


Nigeria


Meetings

See Also Conferences


Multinational

See Corporations, Multinational

Officers

See Also Controllers

Corporations-Secretaries

Directors

Treasurers

Indemnification


Jaeger, Irwin J. Here comes the credit executive. Credit and financial management, v. 77, Aug. 1975, p. 8-9, 32.


Orr, George W. President’s job is easier. Management accounting (NAA), v. 56, June 1975, p. 25-6.


Pakistan

Reports And Statements
See Also Reports


Godwin, Larry B. CPA and user opinions on increased corporate disclosure. CPA (NYSS), v. 45, July 1975, p. 31-5.

Griffiths, Daniel W. Working with the new amendments on annual reports to shareholders. (SEC commentary) CPA (NYSS), v. 45, July 1975, p. 51-2.


Canada

Great Britain

Nigeria

Social Responsibility
See Also Business - Social Responsibility


Fetyko, David F. Company social audit. Management accounting (NAA), v. 56, April 1975, p. 31-4.


CORPORATIONS—Social responsibility (Continued)


Moeller, Philip. Social responsibility hits the dust at Tisch-controlled CNA. Business and society review, Fall 1975, p. 87-90.


Smith, Tim. South Africa: the churches vs. the corporations. Business and society review, Fall 1975, p. 54-64.


Stone, Christopher D. Law and the culture of the corporation. Business and society review, Fall 1975, p. 5-17.


Accounting

Cohen (J.L.) & Company. Application of GAAP to smaller and/or closely held business. (News & views) CPA (NYSS), v. 45, Sept. 1975, p. 10-12. (Excerpts from a letter of J.L. Cohen & Company, CPAs, to the Accounting Standards Division of the AICPA commenting on its discussion paper.)

Employee benefits


Finance


Taxation

See Taxation. United States-Close Corporations

Valuation


First, John S. Valuation of closely held corporate stock. by John S. Furst and Cordell B. Moore. New York, Coopers & Lybrand, c1975. 24 p. (C & L reports to management ) [*724 F]


Martin, Spencer J. Factors used in valuation of closely-held stock. (Management services) CPA (NYSS), v. 45, July 1975, p. 61-2. (Excerpt from National public accountant, May 1975, p. 13-14.)


CORPORATIONS, COLLAPSIBLE

See Taxation. United States-Collapsible Corporations

CORPORATIONS, FOREIGN

See Also Branches, Foreign Corporations, Multinational Foreign Operations Foreign Trade Holding Companies And Subsidiaries, Foreign Subsidiaries


TAXATION

See Taxation. Foreign Corporations, Under Name Of Particular Country Or State

CORPORATIONS, MULTINATIONAL

See Also Branches, Foreign Corporations, Foreign Operations Foreign Trade


Ball, George W. How to control the multinationals, by George W. Ball and Herbert C. Knoritz. Touche Ross tempo, v. 21, no. 1, 1975, p. 34-5.


Bell, Ian H. Nationalism vs. the multinationals. Touche Ross tempo, v. 21, no. 1, 1975, p. 11-12.


Hershfield, David C. Multinational union challenges the multinational company. New York, Conference Board, c1975. 40 p. (Conference Board report, no. 658) [*207.6 H]

Heskett, Gene H. Multi-national insurance operations: coping with nationalism in Latin America, part 1. (World insurance operations) Best’s review (Property/liability ed.), v. 75, March 1975, p. 56-60.


Powers, John. Multinational companies and national governments. Management (Irish), v. 22, May 1975, p. 66-8, 70.


Weber, John A. Worldwide strategies for market segmenta


**Accounting**


Mueller, Gerhard G. Accounting for multinationals. (Fi
nance) *Accountancy* (Eng.), v. 86, July 1975, p. 68, 70, 72, 75.


**Auditing**


**Developing countries**


**Europe**


**Finance**


Naumann-Etienne, Ruediger. Framework for financial deci


**Great Britain**


**Financial management**


Mueller, Gerhard G. Accounting for multinationals. (Fi
nance) *Accountancy* (Eng.), v. 86, July 1975, p. 68, 70, 72, 75.

Naumann-Etienne, Ruediger. Framework for financial deci

**Financial management**


**Government regulation**


Mixson, Paul E. EEC merger groundrules. *Mergers & acquisiti


**Great Britain**


**Investments**


**Japan**

Tindall, Robert E. Mitsubishi Group: world’s largest multi

**Management**


Eisemann, Charles W. Profit sharing: passport to multina


Kraus, David. International executive compensation - un


Scott, George M. Information systems and coordination in multinational enterprises. *International journal of accounti
ing, education and research*, v. 10, Fall 1974, p. 87-105.

Steiner, George A. Pitfalls in multi-national long-range planning, by George A. Steiner and Hans Schollhammer. Long range planning, v. 8, April 1975, p. 2-12.


CORRECTIONS computation of earnings and profits requires many adjustments. Taxation for accountants, v. 15, July 1975, p. 54-6.


CORRESPONDENCE COURSES See Accounting Courses

CORRESPONDENT AUDITS See Auditing-Correspondent Audits

CROSIN, LOUIS S.


CORSON, JOHN J.

COSIN, DAVID H.

CORRUGATED BOX MANUFACTURERS See Paper Box Manufacturers

COST ACCOUNTANTS See Accountants-Cost And Industrial

COST ACCOUNTING See Also Under Specific Type Of Cost, E.G., Direct Costs


Absorption Costs See Absorption Costs

Administrative Costs See Administrative Expenses


Break-Even Point See Break-Even Point

Capacity Costs See Capacity


Departmental See Departmental Accounting
ACCOUNTANTS’ INDEX 1975

Maintenance And Repairs
See Maintenance And Repairs

Marginal Costs
See Marginal Costs

Overhead
See Overhead

Pakistan

Principles And Standards
See Also Accounting-Principles And Standards
CASB sets July 1 as effective date for tangible assets rule. (News report) Journal of accountancy, v. 139, May 1975, p. 28.

Process Costs
See Process Costs

Production Costs
See Production Costs

Products
See Products

Relevant Costs
See Relevant Costs

Seasonal Costs
See Seasonal Business

System Design And Installation
See Also Accounting-System Design And Installation

COST ACCOUNTING—Development Costs
Development Costs
See Exploration And Development

Differential Costs
See Marginal Costs

Direct Costs
See Direct Costs

Distribution Costs
See Distribution Costs

Estimating
See Estimating

Fixed Costs
See Fixed Costs

Government regulation

Great Britain

History
See Also Accounting - History

Ireland

Indirect Costs
See Overhead

Ireland

Job Orders
See Job Orders-Cost Accounting

Joint Costs
See Joint Costs

Machine Hour Rates
See Machine Hour Rates
ACCOUNTANTS’ INDEX 1975

Cost Accounting-Uniform Methods
Also Subheadings, Accounting, And Cost Accounting, Under Special Business, Industry Or Trade


Uniform Methods See Also Accounting - Uniform Methods

Variable Costs See Variable Costs

Variances See Variances

Work-In-Process See Work-In-Process

COST ACCOUNTING STANDARDS BOARD.


CASB sets July 1 as effective date for tangible assets rule. (News report) Journal of accountancy, v. 139, May 1975, p. 28.


COST ACCOUNTING-System Design And Installation-(Continued)


COST analysis and rate setting manual for animal resource facilities.


COST AUDITS


COST-BENEFIT ANALYSIS


COST CONTROL

See Costs

227
ACCOUNTANTS' INDEX 1975


COST, JOSEPH V.


COSTA, RAMON VALDES.


COSTANZO, G. A.


COSTELLO, JOHN J.


COSTS

See Also Administrative Expenses

Construction Costs
Cost Accounting
Distribution Costs
Estimating
Expenses
Increment And Decrement Costs
Original Costs
Overhead
Standard Costs
Also Subheading (Costs) Under
Special Business, Industry Or Trade


COST CURVE ANALYSIS


COST-EFFECTIVENESS ANALYSIS


COST REDUCTION


Janoff, Allan C. Reducing labor turnover costs. (Management advisory services) CPA (NYSS), v. 45, Nov. 1975, p. 75-7.


Natarajan, S. Cost reduction. (Students' section) Management accountant (India), v. 9, Nov. 1974, p. 865-8.


COST SYSTEMS

See Cost Accounting-System Design And Installation

COST-VOLUME-PROFIT ANALYSIS


ACCOUNTANTS' INDEX 1975


Meddagh, E. James. Bias of cost control charts toward type II errors. Decision sciences, v. 6, April 1975, p. 376-82.


Subrahmanyan, V. V. Network techniques for cost control. Chartered accountant (India), v. 23, June 1975, p. 573-6.


Data processing


Fixed

See Fixed Costs

COSTS edge upward, but rate is slower. (Maintenance cost index) Factory, v. 8, Feb. 1975, p. 67.

COTLAR, MORTON.


COTTAGE INDUSTRY

See Handcrafts

COTTER, LAWRENCE.


COTTONSEED OIL MILLS

See Vegetable Oil And Oilseed Mills

COUGHLAN, BRIAN J.

Organizing your resources for a government affairs program. Association management, v. 27, April 1975, p. 55-6.


COUNCIL FOR FINANCIAL AID TO EDUCATION.

Voluntarism, tax reform, and higher education. New York, 1973. 32 p. [754.7 C]

COUNCIL FOR MUTUAL ECONOMIC ASSISTANCE.


COUNCIL ON ECONOMIC PRIORITIES.


COUNTRIES

Accounting


Budgeting

See Budgets, Counties

Financial management


COUNTRY CLUBS

See Clubs

COUPONS

See Also Bonds


COUREY, CHARLES J.


COURSHON, JACK.


COURT ACCOUNTING

See Courts-Accounting

Executors And Trustees-Accounting

Probate Court Accounting

COURT DECISIONS

See Also Lawsuits

Tax Decisions

Tax Litigation

Also Under Name Of Case


229
ACCOUNTANTS’ INDEX 1975

COX, ELI P.

COX, JAMES C.

COX, JONATHAN M.

COX, TALMAGE E.

COZENS, LOUIS C.

CPA EMERGENCY ASSISTANCE
See Accountants’ Office - Continuing A Practice

CPA examination review outlines and study guides.

CPA EXAMINATIONS
See Examinations, Cpa


CPA LEGISLATION
See Accountancy Law And Legislation

CPA STUDY AIDS.
Summary of the opinions of the Accounting Principles Board, AICPA. rev. ed. Washington, c1974. 95 p. [*111.1 C]


CPAS must be approved by special committee. (News & views) CPA (NYSS), v. 45, July 1975, p. 12-13. (From Accountancy age (Eng.), March 21, 1975.)

CPAS study reporting standards for small companies. (News & views) CPA (NYSS), v. 45, June 1975, p. 7-8. (Reprint from AICPA news, April 9, 1975.)
ACCOUNTANTS' INDEX 1975

CPM

See Also Network Analysis


CRacas, Dorothea Garber.

Have these events twisted your will out of shape? Medical economics, v. 52, Feb. 3, 1975, p. 123, 125, 129-30.


Crafts

See Handcrafts

Crafts, Richard M.


Craig, E. A.


Craig, Quister.


Craig, D. R. Steele.


Cramer, Joe J.


Cramer, Robert H.


Cramton, Roger C.


Crane, Dwight B.


Crane, Michael A.


Crapo, Terry L.


Crary, E. A.


Craven, George.


Cravens, David W.


Craver, Theodore F.


Crawford, Charles T.


Crawford, John M.


How to shorten your board meetings and make them more effective. (Management pointers) Association management, v. 27, March 1975, p. 59-61.

Creativity


Credit

See Also Bankers And Credit Men

Loans

Reports-For Credit Purposes


Badders, Donald L. Credit - a right or a privilege? Retail control, v. 43, Jan. 1975, p. 2-12.

CREDI T-(Continued)


Cooper, P. J. Four Ps' for lending (shaking the dust off the four Cs of credit). Journal of commercial bank lending, v. 57, July 1975, p. 46-50.


Durst, David R. Ohio second mortgage lending. Akron business and economic review, v. 6, Fall 1975, p. 17-23.


Rohrer, Ralph J. Holder in due course in consumer transactions: requiem, revival, or reformation? Cornell law review, v. 60, April 1975, p. 503-68.


Wrocklage, Frances E. State usury law ceilings: Do they do more harm than good? Banking, v. 67, April 1975, p. 60, 62.

Accounting


Costs


Data processing


Government regulation

Badders, Donald L. Credit - a right or a privilege? Retail control, v. 43, Jan. 1975, p. 2-12.


ACCOUNTANTS' INDEX 1975

India

Great Britain
Kirkman, Patrick. Trade credit in the UK - a matter of growing urgency. Accountancy (Eng.), v. 86, Nov. 1975, p. 72, 74, 76.

Law

CREDIT AND COLLECTIONS
See Collection Of Accounts

CREDIT BUREAUS
Data processing

CREDIT CARDS
See Also Charge Account Banking In Previous Indexes

Corporate credit card: its time has come. Credit and financial management, v. 77, Feb. 1975, p. 34-5.
Dickinson, Peter A. Let patients pay by credit card? The latest word. Medical economics, v. 52, March 3, 1975, p. 112-13, 117, 119, 123.
Rohner, Ralph J. Holder in due course in consumer transactions: requiem, revival, or reformation? Cornell law review, v. 60, April 1975, p. 503-68.

Data processing
Bank cards take over the country. (Finance) Business week, Aug. 4, 1975, p. 44-7, 52-4.

CREDIT DEPARTMENTS
See Also Banks And Banking, Loan And Credit Departments

Gorsky, Richard F. Independence day is near. Credit and financial management, v. 77, May 1975, p. 34-5.

Management

CREDIT GRANTORS
See Bankers And Credit Men

CREDIT MANAGEMENT
Credit women, where are you? Credit and financial management, v. 76, Nov. 1974, p. 30-5.
Gorsky, Richard F. Independence day is near. Credit and financial management, v. 77, May 1975, p. 34-5.
Jaege, Irvin J. Here comes the credit executive. Credit and financial management, v. 77, Aug. 1975, p. 8-9, 32.

Data processing

CREDIT MEN
See Bankers And Credit Men

CREDIT UNIONS
ACCOUNTANTS’ INDEX 1975


Rausch, Barbara I. It only happens to the other person. (Small business) Woman CPA, v. 37, Jan. 1975, p. 20-1.


CRISP, G. A.


CRISSY, WILLIAM J. E.


CRITICAL PATH ANALYSIS

See Network Analysis

CRITICAL PATH METHOD

See Cpm

CROCKETT, ULYSSES S.


CROISDALE, D. W.

DP people - who do they think they are? Datamation, v. 21, July 1975, p. 61-2, 64.

CROLL, JOHN R.

General price level indexing a delusion, a mockery and a snare? CA magazine (Can.), v. 106, March 1975, p. 29-34.

CRONIN, RICHARD P.

Years of reform and development - from the Budget and accounting act of 1921 to the eve of PPBS. Armed forces comptroller, v. 20, April 1975, p. 8-9, 31.

CROUCH, G. MICHAEL.

Boatsman, James R. Example of controlling the risk of a type II error for substantive tests in auditing. (Education research) Accounting review, v. 50, July 1975, p. 610-15.

CROKELL, HAROLD.


CROOT, DARREL J.


CROSS, HARRY M.


CREDIT UNIONS—Government regulation

Government regulation

Badders, Donald L. Privacy issue. Credit and financial management, v. 77, May 1975, p. 16-17, 36.

CREDIT women, where are you? Credit and financial management, v. 76, Nov. 1974, p. 30-5.

CREDITOR-PAID life insurance premiums may be deductible. Taxation for accountants, v. 14, May 1975, p. 289.


CREEDON, JOHN J.

Some uses of life insurance in estate planning. Philadelphia, Joint Committee on Continuing Legal Education of the American Law Institute and the American Bar Association, c1974. 95 p. (Estate planning/practice handbook, no. 1.) [*241.5 C]

CREIGHTON, JOSEPH F.


CREPAS, KENNETH J.


CRESPO, J. R.


CRESTOL, JACk.

Investment planning with tax-exempt bonds. New York, Coopers & Lybrand, c1975. 18 p. [*753 C ]


CRIBBET, JOHN E.


CRIM, SARAH K.


CRIME

See Also Commercial Crime, Robbery


ACCOUNTANTS' INDEX 1975

CROSS, THEODORE.

CROUSE, HOWARD D.

CROTTY, PHILIP T.

CROUTER, EARL C.

CROWSON, ROBERT F.

CROZIER, ROBERT B.

CRUM, WILLIAM F.

CRUMBLEY, D. LARRY.
How to choose the most advantageous way to combine or separate business interests. (Corporations) Taxation for accountants, v. 15, Oct. 1975, p. 244-8.

CRUSE, REX B.


CRYSTAL, GRAEF S.

CULKIN, DOUGLAS S.

CULLWICK, DAVID.

CULVERHOUSE, JOHN B.
Comparative negligence: justice in Florida for the contributorily negligent plaintiff. (Cases noted) University of Miami law review, v. 28, Winter 1974, p. 473-86.

CUMING, J. S.

CUMMING, JOHN.

CUMMINGS, FRANK.

CUMMINGS, JILL.

CUMMINGS, JOSEPH P.

CUMMINGS, L. L.

CUMMINGS, RICHARD H.

CUMMINGS, RICHARD T.

CUMMINGS, T. G.
Intervention strategies for improving productivity and the quality of work life, by T. G. Cummings, Edmond S. Molloy and Roy H. Glen. (Research) Organizational dynamics, v. 4, Summer 1975, p. 52-68.
CUMMINGS named IASC chairman.


CUNEO, LARRY J.


CUNNANE, THOMAS F.


CUNNINGHAM, ISABELLA C. M.


CUNNINGHAM, JOEL D.


CUNNINGHAM, R. M.


CUNNINGHAM, WILLIAM H.


CURLEY, ANTHONY J.


CURRAN, FRANK P.


CURRAN, MICHAEL W.


CURRAN, WILLIAM J.


CURRENCY

See Cash
Coin and Coinage
Decimal Coinage
Foreign Exchange
Money

CURRENCY FUTURES

See Also Futures
Foreign Exchange
Money


ACCOUNTANTS' INDEX 1975


CURRENT ASSETS

See Assets, Current

CURRENT COSTS


Consultative Committee Of Accountancy Bodies. Qualified support for Sandilands. Accountant (Eng.), v. 173, Nov. 6, 1975, p. 520-1.


Kirkman, P. R. A. Introduction of current purchasing power accounting. Accountant (Eng.), v. 171, Nov. 21, 1974, p. 679-82.


ACCOUNTANTS' INDEX 1975

Misunderstanding over CPP. Accountant (Eng.), v. 171, Nov. 21, 1974, p. 696.


CURRENT replacement value accounting - a dead end.


CURRENT replacement value accounting v. general purchasing power. (Auditing and reporting) CPA (NYSS), v. 45, Sept. 1975, p. 59-60. (Excerpt from Executive newsletter (PMM & Co.), June 1975.)

CURRENT state of statistical sampling and auditing.


CURRENT tax trends in the insurance industry.

Lenrow, Gerald I. Current tax trends in the insurance industry, by Gerald I. Lenrow and Ralph Milo. New York, Coopers & Lybrand, 1974, 32 p. [*400.1]

CURRY, CLARENCE F.


CURRY, MILTON R.


CURTICE, ROBERT M.

Data independence in data base systems. Datamation, v. 21, April 1975, p. 65-6, 71.

CURTIN, MARY.


Offshore exploration - will we miss the boat? Management (Irish), v. 21, Nov. 1974, p. 23-6, 29-31.

CURTIS, AL MARTIN.


CURTIS, SALLY MORROW.


CUSHING, BARRY E.


CUSHMAN, AARON D.


CUSTOMER RELATIONS


CUTLER, DAVID S.


CWAS

See Contractor's Weighted Average Share In Cost Risk

CYBERNETICS


CZERNIAK, STAN.

DAIRY

DAIRY PRODUCTS
See Also Butter And Eggs
Cheese
Creameries
Dairy Farms
Milk Dealers
Poultry

DAKSHINAMURTHY, D.

DALABA, O. GENE.

DALE, ALAN J.

DALE, BASIL.

DALE, HARVEY P.

DALESSIO, MICHAEL.

DALRYMPLE, DOUGLAS J.

DALSEMBER, GORDON H.

DALTON, H. ADDISON.
Something new...for Virginia CPAs, and those who aspire to that role. Virginia accountant, v. 27, March 1975, p. 19-21.

DALTON, MARK F.
An examination of some considerations relating to the adoption and use of the last-in, first-out (LIFO) inventory accounting method. (Notes) Vanderbilt law review, v. 28, April 1975, p. 521-60.

DALTON, ROBERT B.

DACEY TRUSTS
See Trusts - One-Party

DADDIO, JOHN P.

DAELLENBACH, H. G.

DAGNOLD, ROGER.

DAGUE, JAMES.

DAHL, FREDERICK R.

DAHLENBURG, LYLE M.

DAHLMAN, ROLAND.
When are you dead for estate tax purposes? (Tax clinic) Tax adviser, v. 6, July 1975, p. 421.

DAHLSTROM, JOHN A.

DAIGNAULT, GEORGE.

DAIRY FARMS

DAIRY INDUSTRY
See Creameries
Dairy Farms
Dairy Products
Milk Dealers


Change and resistance to it. Management (Irish), v. 22, May 1975, p. 11-12, 15-16.


Thompson, David M. Punitive damages in defamation actions brought by public figures chill first amendment rights and are unconstitutional unless narrowly and necessarily promoting compelling state interest. (Recent cases) Vanderbilt law review, v. 28, May 1975, p. 887-98.

See Taxation, United States-Damages


It’s your business - perpetuate or liquidate. Retail control, v. 43, April-May 1975, p. 56-63.


Present value: a review, by Paul E. Dascher, Vincent C.
Brenner and James J. Benjamin. National public accountant,
v. 20, June 1975, p. 18-21.

DATA BASE

See Also Data Processing - System Data Audits

(Report of Fourth Conference on Computer Audit, Control
and Security.)

Darrow, J. W. Harnessing other people's databanks. Inter-

ERIC: the model micrographics information system. Inform-
ation & records management, v. 9, March 1975, p. 42-5

Feidelman, Lawrence A. Data base decentralization. Modern


Lusk, Edward J. Planning dimension of a data base informa-
tion system, by Edward J. Lusk and Arthur E. Wolf. Man-

McLain, Kenneth L. Developing an effective data base with

Murchison, James M. Future of personal data bases. (Spec-

Schussel, George. When not to use a data base. Datamation,
v. 21, Nov. 1975, p. 82, 91, 98.

von Koschembahr, John C. EDP inputs: P & L benefits. Pien-
sion world, v. 11, March 1975, p. 25-6, 28, 30, 60.

Whinston, Andrew B. Data base for nonprogrammers, by
Andrew B. Whinston and William D. Haseman. Data-

Wilkinson, Joseph W. Guidelines for designing systems.

DATA BASE MANAGEMENT SYSTEMS

Chow, John V. What you need to know about DBMS - part 1.

Chow, John V. What you need to know about DBMS - part 2.

Curtice, Robert M. Data independence in data base systems.
Datamation, v. 21, April 1975, p. 65-6, 71.

Powers, Victor. Implementing generalized data base man-
agement systems. Data management, v. 13, May 1975, p. 36-
40.

Schussel, George. When not to use a data base. Datamation,
v. 21, Nov. 1975, p. 82, 91, 98.

Simonette, Ilario. Data base management system. Man-

Sprague, Ralph H. MIS concepts - part 2, by Ralph H.
Sprague and Hugh J. Watson. Journal of systems manage-

Tesia, Charles J. How do you choose a data base manage-
ment system? Carefully By Charles J. Testa and Sheldon J.

Vazsonyi, Andrew. Data base management systems. Inter-

Vazsonyi, Andrew. Syntax of operands: data base structures.
Interfaces, v. 5, part 1, Feb. 1975, p. 57-63.

Wilkinson, Joseph W. Guidelines for designing systems.

DATA BOOK FOR MANAGEMENT

See Reports-To Management

DATA communications system keeps short-haul trucking firm

DATA DIMENSIONS, INC.

Gottlieb, Lester M. Going concern. (Letters) Journal of account-
ancy, v. 139, May 1975, p. 32-3.
DATA PROCESSING

See Also Computer Industry

Computer Programming

Computers

Data Processing Departments

Data Processing Service Organizations

Information Systems

Also Subheading, Data Processing, Under Special Business, Industry Or Trade


Data Processing Management Association. This is DPMA. Data management, v. 13, May 1975, p. 29-35.


Accounting Systems

See Accounting - System Design And Installation

Bibliographies

See Also Computers - Bibliographies

Computer Information Privacy And Security

See Computers - Security Measures

ACCOUNTANTS' INDEX 1975

Computers

See Computers

Controls


Costs

See Also Computers - Costs

X Data Processing--Estimates And Costs


Data entry systems


Decision Tables

See Decision Tables

Dictionaries

See Data Processing-Terminology

Documentation


ACCOUNTANTS' INDEX 1975

Estimates And Costs
See Data Processing - Costs

Facility management

Feasibility Studies
See Also Computers-Feasibility Studies

Flow charts

Glossaries
See Data Processing-Terminology

Insurance
See Insurance, Data Processing Equipment

Internal Control
See Data Processing Departments - Internal Control
Internal Control-Data Processing

Job Costing
See Computer Job Costing

Languages

DATA PROCESSING—Estimates And Costs


Maintenance
See Computers - Maintenance And Repair

Management
See Data Processing Departments

Managers
See Data Processing Departments

Numbering Systems
See Account Numbering Classification

On-line systems

Optical Scanning
See Computers - Optical Scanning

Personnel
See Computer Personnel

Plotters
See Computers - Printer Plotting Systems

Programmers
See Computer Personnel

Programming
See Computer Programming

Programs
See Computer Programming

Punched Cards
See Data Processing-Tabulating And Sorting

Real-time systems
DATA PROCESSING—Real-time Systems—Continued


Security Measures
See Computers - Security Measures

Standards

Surveys

System Data Audits
See Also Data Base
Balch, Charles A. Auditing the data processing function; an external auditor's observations. Magazine of bank administration, v. 50, Dec. 1974, p. 32-3.

Canadian Institute Of Chartered Accountants. Study Group on Computer Control and Audit Guidelines. Computer audit guidelines; guidelines on the minimum standards and accepted techniques which should be observed in the audit of organizations using a computer, part 2. Toronto, c1975. 318 p. (Second and final part of the study Computer control and audit guidelines.) [*175 C]
Jancura, Elise G. Auditing in a computerized environment; no longer a choice of through or around the computer. National public accountant, v. 20, Aug. 1975, p. 16-19, 22.


Systems
See Also Computer Systems
Systems And Procedures
Canadian Institute Of Chartered Accountants. Study Group on Computer Control and Audit Guidelines. Computer audit guidelines; guidelines on the minimum standards and accepted techniques which should be observed in the audit of organizations using a computer, part 2. Toronto, c1975. 318 p. (Second and final part of the study Computer control and audit guidelines.) [*175 C]
ACCOUNTANTS’ INDEX 1975


Tabulating and sorting

Taxation
See Taxation, United States - Computer Software

Teaching


Transmission systems


DATA PROCESSING—Systems-(Continued)


Industrial applications growing as computer use goes worldwide. Commerce today, v. 5, April 14, 1975, p. 10-12.


Verification Techniques
See Also Computer - Errors

Word Processing Systems
See Also Automatic Typing


245


Office of the future: an in-depth analysis of how word-processing will reshape the corporate office. Business week, June 30, 1975, p. 48-84 passim.


DATA PROCESSING CONSULTANTS
See Also Business Consultants
Systems Analysts


DATA PROCESSING CONTRACTS

Miller, Terry. True value through the RFP, by Terry Miller and Lynn Bateman. Modern data, v. 8, May 1975, p. 33.

DATA PROCESSING COURSES


ACCOUNTANTS' INDEX 1975

DATA PROCESSING DEPARTMENTS
See Also Computer Personnel


Croisdale, D. W. DP people - who do they think they are? Datamation, v. 21, July 1975, p. 61-2, 64.


Accounting


Auditing


Budgeting

Ware, Robert B. Budgeting for training and how to keep it from being shaved (Training info) Infosystems, v. 22, Sept. 1975, p. 78.

Cost accounting

Costs


Internal auditing


Burn, Christopher C. Auditing the computer. Certified accountant (Eng.), Sept. 1975, p. 482-4.
ACCOUNTANTS’ INDEX 1975

Canadian Institute Of Chartered Accountants. Study Group on Computer Control and Audit Guidelines. Computer audit guidelines: guidelines on the minimum standards and accepted techniques which should be observed in the audit of organizations using a computer, part 2, Toronto, c1975. 318 p. (Second and final part of the study Computer control and audit guidelines.) [*175 C]


Institute Of Internal Auditors. Auditing fast response systems. Orlando, Fla., c1974. 31 p. (Modern concepts of internal auditing.) [*175 I]

Institute Of Internal Auditors. Establishing the internal audit function in EDP - job descriptions. Orlando, Fla., c1974. 20 p. (Modern concepts of internal auditing.) [*175 I]


Internal control


Canadian Institute Of Chartered Accountants. Study Group on Computer Control and Audit Guidelines. Computer audit guidelines: guidelines on the minimum standards and accepted techniques which should be observed in the audit of organizations using a computer, part 2, Toronto, c1975. 318 p. (Second and final part of the study Computer control and audit guidelines.) [*175 C]


Institute Of Internal Auditors. Auditing fast response systems. Orlando, Fla., c1974. 31 p. (Modern concepts of internal auditing.) [*175 I]


Robb, Donald B. File inventory concept. (EDP systems) Internal auditor, v. 32, May-June 1975, p. 56-60.


DATA PROCESSING DEPARTMENTS—Internal Auditing—(Continued)


Management


Harder, Donald C. Bottlenecks in EDP cost/effectiveness. Data management, v. 13, June 1975, p. 32-5.


Moynihan, Tony. Just think for a moment... Management (Irish), v. 22, April 1975, p. 29-30.


DATA PROCESSING DEPARTMENTS—Management—
(Continued)


Management audit


Canadian Institute Of Chartered Accountants. Study Group on Computer Control and Audit Guidelines. Computer audit guidelines: guidelines on the minimum standards and accepted techniques which should be observed in the audit of organizations using a computer, part 2. Toronto, c1975. 318 p. (Second and final part of the study Computer control and audit guidelines. ) [*175 C]


Richardson, Dana R. EDP operations reviews - more than just an annual audit. (EDP) California CPA quarterly, v. 42, March 1975, p. 30.


Management control


Managers

ACCOUNTANTS' INDEX 1975

Samson, Thomas F. Comment on Audits of service-center-produced records. (Letters to the editor) CPA journal, v. 45, April 1975, p. 5-6.


Controls


Samson, Thomas F. Comment on Audits of service-center-produced records. (Letters to the editor) CPA journal, v. 45, April 1975, p. 5-6.


Data processing


DATA TRANSMISSION SYSTEMS

See Data Processing - Transmission Systems

DAUTEN, CARL A.


DAVENPORT, W. A. H.


DAVEY, PATRICK J.


DAVID, GEORGE H.


DAVID, IRWIN T.


DAVID, JON.


DAVID, MARVEL J.


DAVIDIAN, JOHN E.


DAVIDOW, JOEL.


DATA PROCESSING SERVICE ORGANIZATIONS-
Auditing-(Continued)

DAVIDSON, L. B.


DAVIDSON, LEWIS F.


DAVIDSON, SIDNEY.


DAVIDSON, TERRY.


DAVIES, CELIA.

Many dimensions of performance measurement - there is more to performance than profits or growth, by Celia Davies and Arthur Francis. (Research) Organizational dynamics, v. 3, Winter 1975, p. 31-65.

DAVIES, DAVID G.


DAVIES, KEN.


DAVIS, A. LEONARD.

Computer security and you. (Computer appreciation) Accountancy (Eng.), v. 86, Sept. 1975, p. 80, 82, 84.

DAVIS, BRANDON.


DAVIS, CARROLL.

DAVIS, CHARLES L.


DAVIS, CHARLES L.


DAVIS, EARL F.


DAVIS, EDWARD W.


DAVIS, GUY F.

Depressed securities market and personal holding company liquidations. (Tax clinic) Tax adviser, v. 6, March 1975, p. 145.

DAVIS, HENRY C.


DAVIS, HERBERT J.


DAVIS, JAMES R.


DAVIS, JOEL C.


DAVIS, JOHN A.


DAVIS, K. R.


DAVIS, K. ROSCOE.


DAVIS, KEITH.


ACCOUNTANTS' INDEX 1975

DAVIS, LOUIS P.


DAVIS, MARTEN W.


DAVIS, MICHAEL M.


DAVIS, MURRAY L.

Case against GPL statements. CA magazine (Can.), v. 107, Sept. 1975, p. 40-4.

DAVIS, P. MICHAEL.


DAVIS, RICHARD G.


DAVIS, ROBERT N.

Productivity improvement can cut costs. (Cost containment) Hospitals, v. 49, Feb. 16, 1975, p. 49-52.

DAVIS, STANLEY M.


DAVIS, THOMAS J.


DAVISON, CHARLES H.


DAVISON, DALE L.


ACCOUNTANTS' INDEX 1975


DAWSON, GLENN E.


DAWSON, JOHN E.

DAWSON, JOHN P.

DAWSON, STEVEN M.

DAWSON, THOMAS W.

DAY, GEORGE S.


DAY, JAMES E.

DAY, ROBERT L.

Tybout, Alice M. Reply to comments on Ethics in marketing research: their practical relevance, by Alice M. Tybout and Gerald Zaltman. (Research notes and communications) Journal of marketing research, v. 12, May 1975, p. 234-7.

DAY CARE CENTERS
See Also Taxation, United States - Day Care Centers


DEBATE over the title of president.


DE BEER, DION.

DEBENTURE TRUST DEEDS
See Also Trust Deeds

DEBENTURES

DeBoer, Neil.

De Brabander, B.

DEBT
See Also Taxation, United States-Bad Debts


Original issue discount must be reported each year. Taxation for lawyers, v. 3, May-June 1975, p. 330-1.


Accounting


Financial Accounting Standards Board. Reporting gains and losses from extinguishment of debt, an amendment of APB opinion no. 30. Stamford, Conn., 1975. 8 p. (Statement of financial accounting standards, no. 4) [111.1 F]


Seidler, Lee J. FASB standard no. 4: extinguishment of debt. Accounting issues (Bear Stearns & Co.), Aug. 6, 1975, p. 4-5. (Reprint file, *A)


Compensation


Public

See Also Government-Finance Municipalities-Finance States-Finance

DEBT can be used to spread a gift to minimize gift tax. Taxation for accountants, v. 14, May 1975, p. 313-14.

DEBT can be used to spread a gift to minimize gift tax. Taxation for lawyers, v. 4, July-Aug. 1975, p. 18-19.
DEBT, CONVERTIBLE


DEBT V. EQUITY


**DeBUTTS, JOHN.**


**DeBUTTS, THOMAS C.**


**DECELL, HENRY P.**


**DECENTRALIZATION**

See Centralization And Decentralization Industry-Decentralization

**DECEPTIVE**


**DECIMAL COINAGE**

See Also Cash Coins And Coinage Money

**DECISION EVALUATION MODEL**


**DECISION MAKING**

See Also Management Also Specific Subject, E.G. Budgets, Business Lease Or Purchase


ACCOUNTANTS' INDEX 1975


Welker, Robert B. Discriminant analysis as an aid to employee selection: a reply. (Correspondence) Accounting review, v. 50, July 1975, p. 593-4.


DECISION MODELS

See Also Accounting Models
Financial Models
Mathematical Models
Stochastic Models


DECISION MODELS (Continued)


DECISION SCIENCES


DECISION THEORY


DECISION TREES

Burke, Ronald J. How to make better management decisions, by Ronald J. Burke and Tamara Weir. CA magazine (Can.), v. 107, July 1975, p. 47-53.


DECKER, MICHAEL


DECLINING-BALANCE METHOD

See Depreciation Depletion And Obsolescence - Declining-Balance Method

de COTRET, ROBERT RENE


DECREMENT COSTS

See Increment And Decrement Costs


DEDUCTION for interest paid by guarantor is wasted. Taxation for accountants, v. 14, March 1975, p. 171.


DEDUCTIONS FOR TAX PURPOSES
See Taxation, United States-Deductions


DEEPAK, K.

DEEPK, K.

DEFALCATIONS
See Also Commercial Crime
Forgery
Fraud
Misfeasance
Negligence


DEFECTIVE WORK
See Scrap, Waste, Spoilage

DEFENDING against the accumulated earnings tax.

DEFENSE
See National Defense

DEFENSE CONTRACTS
See Contracts, Government

DEFENSE INDUSTRY
See Also Aerospace Industry


DEFERRAL of recognition of sales vulnerable to return.
(Auditing and reporting) CPA (NYSS), v. 45, June 1975, p. 83. (Excerpt from News summary (Main Laffrentz & Co.), March 1975.)


DEFERRED ASSETS
See Deferred Charges And Prepaid Expenses

DEFERRED COMPENSATION
See Taxation, United States-Compensation For Services
Wages, Fees, Salaries-Deferred Compensation

DEFERRED CREDITS
See Deferred Income

DEFERRED STOCK PLANS
See Shadow Stock Plans

DEDuctions for tax purposes

DEDuctions
See Taxation

DEFERRED TAXES
See Taxes-Accounting

DEFINITIONS
See Terminology

DEFLIESE, PHILIP L.


DE FRANCO, EDWARD J.

DE GENARO, GUY J.

DEGENER, JO.
How to scale down insurance costs. Money, v. 4, April 1975, p. 68-70, 72.

deGRASSE, RICHARD V.

DEGREES
See Designations And Degrees

DeGROFF, DONALD R.

DEHYDRATED FOODS
See Food, Dried
Fruit, Dried

DEIBEL, P. E.
DELANEY, EDWARD N.

DELANEY, WILLIAM A.

DE LA PAZ, CORAZON S.

de la TORRE, JOSE.

DELBRIDGE, RICHARD.

DELESIE, L. B.

DELEVETT, J. ALLEN F.

DELLINGER, DAVID C.

DELLORFANO, FRED M.
Liquidation of a corporate trust. (Massachusetts taxation) Massachusetts CPA review, v. 49, May-June 1975, p. 31-3.

DeLOMME, CHARLES D.

DELPHI METHOD
Cooper, Benjamin S. Multi-discipline design teams and the Delphi technique for transportation planning, by Benjamin S. Cooper, Charles A. McCoy and Wayne K. Talley. (Reports and comments) Land economics, v. 50, Nov. 1974, p. 419-21.


ACCOUNTANTS' INDEX 1975


DeMAYO, WILLIAM S.

de MENIL, GEORGE.

DeMEO, J. N. (NICK).
How to control the files and papers that accumulate on your desk. (Managing your practice) Practical accountant, v. 8, Jan.-Feb. 1975, p. 41-4.


DEMIDOVICH, JOHN W.

DEMING, JOHN R.

DEMING, W. EDWARDS.

DEMTRIADOUES, PAUL B.

DEMOLITION
See Also Taxation, United States-Demolition Losses

DEMPSTER, MICHAEL ALAN HOWARTH.

DEMPSTER, THEODORE R.
Bulk transfer: the significance of the distinction between sale of goods and sale of services. (Cases noted) University of Miami law review, v. 29, Spring 1975, p. 597-601.

DEMSKI, JOEL S.

DENBO, SAMUEL.
ACCOUNTANTS’ INDEX 1975

DENENBERG, HOWARD M.

DENENBERG, JULIUS.
Insurer’s dilemma - to appraise or not to appraise. Best’s review (Property/liability ed.), v. 76, Aug. 1975, p. 38, 43-4, 46.

DENISON, W. K.

DENNIS, MARSHALL W.

DENNISON, MARSHALL.

DENTISTS

DENZAU, ARTHUR T.

DePAMPHILIS, DONALD M.

DEPARTMENT STORES
See Also Chain Stores
Clothing Retailers
Dry Goods Retailers
Retail Trade
Specialty Stores
Variety Stores

Costs

Data processing

Inventories

Management

Statistics

DENENBERG, HOWARD M.

DEPARTMENTAL ACCOUNTING
Cook, Errol M. How effective is your budgeting and expense control. Retail control, v. 42, Aug. 1974, p. 36-45.

de PAULA, F. R. M.

DEPLETION
See Depreciation, Depletion And Obsolescence

DEPOLO, GARY L.

DEPOLO, ROBERT A.

DEPOSIT FUNDS
See Funds-Mutual Investment Companies


DEPRECIATION, DEPLETION AND OBsolescence
See Also Replacements
Reserves-Depreciation
Taxation, Depreciation And Depletion
Under Name Of Country


259
DEPRECIATION, DEPLETION AND OBSOLESCENCE-

Continued


Accelerated


Accounting


Great Britain


New Zealand


Philippines


Annuity method


ACCOUNTANTS' INDEX 1975

Assets, Fixed

CASB sets July 1 as effective date for tangible assets rule. (News report) Journal of accountancy, v. 139, May 1975, p. 28.


New Zealand


Composite Life Method

See Also Depreciation, Depletion And Obsolescence - Mass Properties

Declining-balance method


Diminishing-Balance Method

See Depreciation Depletion And Obsolescence - Declining-Balance Method

Electric light and power


Extractive Industries

See Also Depreciation, Depletion And Obsolescence Under Subheadings:

Assets, Wasting:
Gas, Natural:
Mining And Metallurgy:
Oil Industry:
Quarries And Quarrying:
Timberlands

Foreign Countries

See Also Depreciation, Depletion And Obsolescence Under Name Of Country

Great Britain


Group Method

See Depreciation, Depletion And Obsolescence - Composite Life Method

Hospitals


Ireland

ACCOUNTANTS' INDEX 1975

Lifo Method
See Also Depreciation, Depletion And Obsolescence—Reinvestment Method

Machinery and equipment

Mass Properties
See Also Depreciation, Depletion And Obsolescence—Composite Life Method

Natural Resources
See Also Depreciation, Depletion And Obsolescence
Under Subheadings: Assets, Wasting:
Gas, Natural;
Land;
Mining And Metallurgy;
Oil Industry;
Quarries And Quarrying;
Timberlands

Nuclear Reactors
See Depreciation, Depletion And Obsolescence—Atomic Energy

Plant And Equipment
See Also Depreciation, Depletion And Obsolescence—Assets, Fixed

Power Plants
See Also Depreciation, Depletion And Obsolescence—Under Special Utility,
E.G., Electric Light And Power

Present Worth Method
See Depreciation, Depletion And Obsolescence—Sinking Fund Method

Real estate

Reducing Balance Method
See Depreciation, Depletion And Obsolescence—Declining Balance Method

Revenue Procedure 62-21
See Also Taxation, United States—Depreciation And Depletion—Revenue Procedure 62-21

Straight-line method
New Zealand

DEPRECIATION RESERVES
See Reserves-Depreciation

DEPRESSIONS
See Business Cycles

DEPRECIATION, DEPLETION AND OBsolescence—Lifo Method

DERIEUX, SAMUEL A.
Profession's responsibility in developing and adhering to accounting and auditing standards. Virginia accountant, v. 27, Sept. 1975, p. 23-5. (Presented before the Twenty-seventh Southeast Regional Group Meeting, American Accounting Association.)


DERMER, J. D.

DERSTINE, ROBERT P.

DESFOSSES, LOUIS R.

DESHMUKH, S. D.


DESIGN
See Patterns, Drawings, Models

DesROCHES, H. BRIAN.

DESTEFANO, NICHOLAS E. E.

DESTRUCTION OF RECORDS
See Records-Retention And Preservation

DETERGENTS
See Cleaning And Polishing Preparations Manufacturers

DETERS, J. R.
Renovation and innovation in internal auditing. Internal auditing, v. 32, May-June 1975, p. 28-33.

261
ACCOUNTANTS' INDEX 1975


Accounting

See Accounting-Developing Countries

Economic development programs


DEVELOPMENT COSTS

See Exploration And Development Research And Development

DEVELOPMENT OF the theory of continuously contemporary accounting.


DEVELOPMENT-STAGE COMPANIES

Accounting


Financial Accounting Standards Board. FASB interpretation no. 5 - applicability of FASB statement no. 2 to development stage enterprises. (Official releases) *Journal of accountancy*, v. 139, April 1975, p. 64-5.

Financial Accounting Standards Board. FASB interpretation no. 5: applicability of FASB statement no. 2 to development stage enterprises (an interpretation of FASB statement no. 2), Feb. 1975. Stamford, Conn., c1975. 3 p. [1111 F]


Reports and statements


Financial Accounting Standards Board. FASB interpretation no. 5 - applicability of FASB statement no. 2 to development stage enterprises. (Official releases) *Journal of accountancy*, v. 139, April 1975, p. 64-5.
ACCOUNTANTS’ INDEX 1975

Financial Accounting Standards Board. FASB interpretation no. 5: applicability of FASB statement no. 2 to development stage enterprises (an interpretation of FASB statement no. 2). Feb. 1975. Stamford, Conn., c1975. 3 p. [*111.1 F]

Financial Accounting Standards Board. FASB interpretations nos. 4, 5 and 6 - applicability of FASB statement no. 2; to business combinations accounted for by the purchase method, to development stage enterprises, to computer software. Stamford, Conn., 1975. 124 p. (Public record, v. 1, 1975. Interpretations of FASB statement no. 2.) [*111.1 F]


de VRIES, EDO. Tax and the single wife. (Current notes) British tax review, no. 4, 1974, p. 201-4.


263
ACCOUNTANTS' INDEX 1975

DIERICHNS, N.

DIELLMANN, ELTEN.

DIEHR, DELLA M.


DILATUSH, L. C.

DILL, ARNOLD.


DILL, WILLIAM R.

DILLIMHUNT, ELAINE.

DILLINGHAM, PAUL L.


DI MARCO, NICHOLAS J.

ACCOUNTANTS' INDEX 1975

DIMIAN, FAWZI G.

DINKELMEYER, ROBERT J.

DiOGuardi, Joseph J.

DI PALMA, VERA

DIRECT COSTS
See Also Fixed Costs
Increment And Decrement Costs
Marginal Costs
Original Costs
Standard Costs
Variable Costs


DIRECT MAIL ADVERTISING
See Also Banks And Banking-Direct Mail
Mail Order Business

DIRECTOR responsibility. (Management advisory services) CPA (NYSS), v. 45, Aug. 1975, p. 52-3. (Excerpt from Week in review (Haskins & Sells), April 25, 1975.)

DIRECTORIES
Nineteen seventy-five annual corporate financing directory. Institutional investor, v. 8, Special issue, 1975, p. 5-64.


DIRECTORS
Crawford, John M. How to shorten your board meetings and make them more effective. (Management pointers) Association management, v. 27, March 1975, p. 59-61.
Director responsibility. (Management advisory services) CPA (NYSS), v. 45, Aug. 1975, p. 52-3. (Excerpt from Week in review (Haskins & Sells), April 25, 1975.)
Nadler, Paul S. Bank director's role - basic questions. Bankers monthly, v. 92, June 15, 1975, p. 7-8, 10.

Government regulation
Director responsibility. (Management advisory services) CPA (NYSS), v. 45, Aug. 1975, p. 52-3. (Excerpt from Week in review (Haskins & Sells), April 25, 1975.)

Great Britain

DIMIAN, FAWZI G.
ACCOUNTANTS’ INDEX 1975

DISABILITY BENEFITS OR INSURANCE

See Insurance, Disability
Social Security
Workmen’s Compensation

DISASTER losses may be accelerated or postponed. Taxation for accountants, v. 14, March 1975, p. 151.

DISASTERS

See Also Casualty Losses
Fire Losses
Taxation, United States-Casualty Losses

Dudey, Paul O. Need for an effective private insurance disaster plan. Best’s review (Property/liability ed.), v. 75, April 1975, p. 22, 24, 91-3.

DISC

See Domestic International Sales Corporations


DISC benefits. tax havens abroad are touched by new law. Commerce today, v. 5, April 14, 1975, p. 21.

DISCLAIMER OF SUCCESSION


DISCLOSURE IN FINANCIAL STATEMENTS

See Statements, Financial-Disclosure

DISCLOSURE of accounting policies. Industrial accountant (Pakistan), v. 14, Jan.-March 1975, p. 3.

DISCLOSURE OF CORPORATE INFORMATION

See Corporations-Disclosure Of Information

DISCLOSURE OF LITIGATION

See Statements, Financial - Disclosure Of Litigation


DISCLOSURES related to pension plans,

DISCONTINUED OPERATIONS

See Statements, Financial - Income - Discontinued Operations

DISCOUNT


**DISCOUNT AND EXPENSE ON DEBT**

*See Debt, Premium On*

**DISCOUNT, BOND**


**DISCOUNT MERCHANDISER.**


**DISCOUNT STORES**

*Statistics*


**DISCOUNTED CASH FLOW**

*See Also Present Value*


**DISCRIMINANT ANALYSIS**

*See Also Multiple Discriminant Analysis*


Wolker, Robert B. Discriminant analysis as an aid to employee selection: a reply. (Correspondence) *Accounting review*, v. 50, July 1975, p. 593-4.

**DISCRIMINATION**

*See Also Race Discrimination In Accounting*


Discrimination-(Continued)


Carlavo, John. Face it; half your colleagues will be female. Medical economics, v. 52, March 3, 1975, p. 150-4, 157, 161, 163, 166.


Constitutionality of the 1972 amendment to Title VII's exemption for religious organizations. Michigan law review, v. 73, Jan. 1975, p. 538-60.


Last hired, first fired layoffs and Title VII. (Notes) Harvard law review, v. 88, May 1975, p. 1544-70.


Metcalfe, Daniel J. Civil rights - remedies - to remedy discriminatory public housing practices existing within the confines of a city. (Recent decisions) George Washington law review, v. 43, Jan. 1975, p. 663-76.


Ornati, Oscar A. Regression layoffs can be discriminatory, by Oscar A. Ornati and Edward J. Giblin. Management review, v. 64, May 1975, p. 25-33.


Steiman, Susan H. Title VII of the 1964 Civil rights act - a seniority system which bases lay-offs and recalls on length of employment is bona fide under Title VII since it does not perpetuate the effects of past hiring discrimination. (Recent decisions) George Washington law review, v. 43, March 1975, p. 947-69.

ACCOUNTANTS' INDEX 1975


DISCUSSION paper issued on GAAP applicability to small business. (News report) Journal of accountingancy, v. 139, April 1975, p. 8, 10, 12.

DISHONESTY See Also Fraud

DISPLACEMENT OF AUDITORS See Auditors-Displacement


DISS, WILLIAM T.


IRS access to accountants' workpapers. (Tax clinic) Tax adviser, v. 6, Jan. 1975, p. 22-3.


DISSERTATIONS See Theses

DISSOLUTION See Liquidations And Receiverships

DISTILLED SPIRITS INDUSTRY See Also Breweries Liquor Wineries


DISTRIBUTION COSTS See Also Administrative Expenses Overhead


DISTRIBUTION COSTS-(Continued)


DISTRIBUTORS

*See Also* Parts Distributors
Wholesale Trade

DISTRICT of Columbia - tax legislation. (Local taxation) *CPA journal*, v. 45, Jan. 1975, p. 44.

DITMER, JOANNE.


DITTMER, PAUL.

Accounting practices for hotels, motels, and restaurants. New York, ITT Educational Services, c1971. 192 p. [250 Hot]

DITTON, ANDREW.


DITTRICH, JOHN E.


DITTRICH, NORMAN E.


DIVERSIFICATION

*See Products*

DIVERSIFICATION FUNDS

*See Funds-Mutual Investment Companies*

DIVERSIFIED COMPANIES

*See Also* Banks And Banking, One-Bank Holding Companies
Divisionalized Companies In 1965-1966 Index


Markham, Jesse W. Conglomerate enterprise and public policy. Boston, Harvard University, Graduate School of Business Administration, Division of Research, c1973. 218 p. [223.1 M]

Accounting


Thain, Eric. CA in a diversified industrial holding company. (Students' section) *Accountant's magazine* (Scott.), v. 79, Jan. 1975, p. 39-41.


Finance


Management

Markham, Jesse W. Conglomerate enterprise and public policy. Boston, Harvard University, Graduate School of Business Administration, Division of Research, c1973. 218 p. [223.1 M]


Reports and statements


Bucking a boondoggle. *E & E* (Ernst & Ernst), v. 14, Summer 1975, p. 31-7.


FTC intends to enforce line-of-business reporting. (News & views) *CPA* (NYSS), v. 45, June 1975, p. 10-11. (Excerpt from *Week in review* (Haskins & Sells), Feb. 21, 1975.)


ACCOUNTANTS' INDEX 1975


Statistics


DIVIDENDS

See Also Taxation, United States-Dividends


Commerce Clearing House. Stock values and dividends for 1975 tax purposes: market values, par values and dividends of listed or regularly quoted stocks for 1975 federal, state and local tax purposes; including special supplement on the Pennsylvania tax status of bonds. Chicago, c1975. 168 p. plus 16 p. 1724 CI


DIVIDENDS, STOCK

See Also Taxation, United States - Dividends, Stock


DIVERSIFIED COMPANIES - Reports and statements - (Continued)


DIVISIONALIZED COMPANIES

See Diversified Companies

Branches

Centralization And Decentralization

DIVORCE SETTLEMENTS

See Also Taxation, United States - Divorce Settlements

And Separation Agreements


DIXON, ARTHUR J.

CPAs face their responsibilities. CPA (NYSS), v. 45, June 1975, p. 21-4.

DIXON, NORWOOD P.

Most dangerous game. (Methods and management) Best's review (Life/health ed.), v. 75, Jan. 1975, p. 77-80.

DIZON, CECILIO L.

Changing concept of internal auditing. Accountants' journal (P.I.), v. 24, no. 1, 1974, p. 16-18, 38.


DO-IT-YOURSELF data processing. (Management advisory services) CPA (NYSS), v. 45, Oct. 1975, p. 87-8. (Reprint from Accountancy age (Eng.), June 27, 1975.)

DOBIE, JOHN W.


DOBINS, RICHARD.


271
ACCOUNTANTS’ INDEX 1975

DOBLIN, CLAIRE P.

DOBLIN, CLAIRE P.

DOCKWEILER, RAYMOND C.
Missouri’s new school of accountancy. Asset (Missouri Society of CPAs), v. 24, July-Aug. 1975, p. 3-5, 14.

DOCTORAL PROGRAMS IN ACCOUNTING
See Also Accounting Courses


Silvoso, Joseph A. School of accountancy coming to Mizzou. Asset (Missouri Society of CPAs), v. 23, Jan.-Feb. 1975, p. 3, 12.


DOCTORS
See Also Dentists
Physicians

DOCTORS, SAMUEL I.


DOCUMENTS
See Also Records

DOEBLER, PAUL.

DOERR, ROGER W.

DOGRELLE, HENRY P.
License estoppel and royalty payments after Lear. Vanderbilt law review, v. 28, March 1975, p. 399-408.

DOING BUSINESS ABROAD
See Branches, Foreign
Corporations, Foreign
Export And Import Trade
Foreign Operations
Foreign Trade
Holding Companies And Subsidiaries, Foreign
Subsidiaries

DOLANSKI, ANTHONY P.

DOLL, DIXON R.

DOMESTIC INTERNATIONAL SALES CORPORATIONS
See Also Taxation, United States - Domestic International Sales
Corporations


DISC benefits, tax havens abroad are touched by new law. Commerce today, v. 5, April 14, 1975, p. 21.


DOMM, C. HARRY.
Electronic banking - a marketing view. Bankers monthly, v. 92, Aug. 15, 1975, p. 16-17, 23.

DONAGHEY, DENNIS.

DONAHUE, JOHN.

DONAHUE, RICHARD B.


DONAHUE, ROBERT J.


DONAKER, JOHN C.
ACCOUNTANTS' INDEX 1975

DONALD, B. L.

DONALD, BRIAN L.
Planning and health care - the approach in a reorganized NHS. Long range planning, v. 7, Dec. 1974, p. 33-42.

DONALDSON, GRAHAM F.

DONALDSON, LEX.

DONALDSON, LYNN W.
Foreign tax credit with no itemized or standard deductions boggles IRS computer. (Tax clinic) Tax adviser, v. 6, March 1975, p. 147.

DONLON, VINCENT W.

DONNELLY, CAROLINE.

DONNELLY, JAMES H.

DONOHUE, ROGER.
AICPA guide for preparation of unaudited financial statements. CPA (NYSS), v. 45, June 1975, p. 31-5.


DONOVAN, JAMES L.


DONZE, EDWARD A.

DOORS
See Woodworking

DOPUCH, NICHOLAS.

DORFMAN, NANCY S.

DORIS, LILLIAN.

DORNBURGH, WILLIAM W.

DORRIAN, HUGH.

DORRICOTT, KEITH.

DORRICOTT, KEITH O.
Appraising computer assisted audit techniques. CA magazine (Can.), v. 107, Aug. 1975, p. 24-9.

DORSEY, HARRIET DICKINSON.

DORSEY, ROBERT C.


DOSSETT, JAMES K.
Careful drafting may produce higher net recovery in personal injury suits. Taxation for lawyers, v. 4, July-Aug. 1975, p. 4-8.

DOTAN, Y.

DOUBLE TAXATION
See Taxation-International Double Taxation, United States-Double
DOUGHERTY, J. ALLEN.


DOUGHERTY, JAMES P.

Lewis J. Laventhal: no reminiscences - just an admonishment to keep upgrading the standards. Laventhal & Horwath perspective, v. 1, Spring 1975, p. 16-17.

DOUGLASS, W. BIRCH.


DOWLING, WILLIAM E.


Corning approach to organization development. Organizational dynamics, v. 3, Spring 1975, p. 16-34.


DOWNES, MARGARET.


DOWNES, ANTHONY.


DOWNES, J. R.


DOWNES, JAMES C.


DOYLE, ALLAN M.


DOYLE, DOUGLAS W.


DOYLE, PETER.


DOYLE, SUSAN LEIGH.

Unemployment - the social effects. Management (Irish), v. 22, April 1975, p. 25-7.

DRAGOEVIC, DRAGUTIN P.


DRAGUTSKY, HOWARD W.


DRAKE, ALBERT E.


DRAKE, RICHARD L.


DRAPER, JAMES F.

How now, Ginnie Mae? (Fresh look at real estate) Pension world, v. 11, April 1975, p. 31-3.

DRAPER, JOHN.


DRAPER, P. R.


DRAUGHON, CLYDE O.


DRAYER, WAYNE.


DREBIN, ALLAN R.


DRECHSLER, HERBERT D.

ACCOUNTANTS' INDEX 1975

DREIER, RONALD.

DRESSES
See Clothing

DREWS, ALISON L.

DREXLER, FREDERICK A.

DREYER, JEROME L.

DREYFUS, DONALD.

DREYFUS, PATRICIA A.
How to be your own pension manager. Money, v. 4, May 1975, p. 64-6.

DRILLING
See Exploration And Development
Oil Drilling

DRISCOLL, ROBERT S.

DRIVE-IN RESTAURANTS

Accounting

DRIVE-IN THEATRES
See Moving Picture Theaters

DRIVER, MICHAEL J.

DROB, JAY.

DRONEY, DANIEL R.

DRUCKER, MEYER.
Importance of internal auditing for higher educational administration. Internal auditor, v. 32, July-Aug. 1975, p. 57-63.

DRUCKER, PETER F.
Delusion of profits. (Quoted) CA magazine (Can.), v. 106, May 1975, p. 59-61.

DRUG MANUFACTURERS

Government regulation

DRUG RETAILERS
See Also Pharmacies

DRUMS
See Containers

DRY CLEANING
See Cleaning And Dyeing

DRY GOODS RETAILERS
See Also Chain Stores
Department Stores
Retail Trade
Specialty Stores

DROYCIMSKI, EUGENE F.

D'SOUZA, C. A.

DUAL FUNDS
See Investment Companies

DUAL PRACTICE OF LAW AND ACCOUNTING
See Law And Accounting-Joint Practice
ACCOUNTANTS' INDEX 1975

DUGAN, CHARLES F.  

DUGAS, JAMES E.  

DUHL, STUART.  

DUKE, R. A.  

DUKES, ROLAND E.  


DULLIGHAN, JOHN.  

DUMAS, BERNARD.  

DUN & BRADSTREET.  


DUNCAN, GEORGE T.  

DUNCAN, JAN D.  
Make-or-buy decisions.  *Accounting principles and practice* 47(1975)  

DUNCAN, JOHN.  

DUNCAN, PATRICIA L.  

DUNCOME, HENRY L.  

DUNFORD, JOYCE.  
Full circle - 2; the nuts and bolts.  *Accountant's magazine* (Scott.), v. 79, Jan. 1975, p. 23-4.
ACCOUNTANTS' INDEX 1975

DUNHAM, HALSTEAD.
Energy - standard of living. (Pages with the editor) Public utilities fortnightly, v. 95, Jan. 30, 1975, p. 4-5.

DUPRE, WILLIAM.
Nuclear who's who and what. (Pages with the editor) Public utilities fortnightly, v. 95, Jan. 30, 1975, p. 4-5.

DUNKEL, JOHN.

DUNLAP, DAVID.
It is time for a change. Public utilities fortnightly, v. 95, March 27, 1975, p. 25-6.

DUNLOP, ANNA.

DUNLOP, ANNA B. G.

DUNLOP, JOHN T.

DUNN, J. THOMAS.
Uniform commercial code and the not so uniform rules of 9-401(1) place of filing. (Notes) American business law journal, v. 12, Fall 1974, p. 190-3.

DUNN, R. C.
Institute's role in the communication process. Chartered accountant in Australia, v. 46, July 1975, p. 16-20, 22-6.

DUNN, S. WATSON.

DUNNE, PATRICK M.

DUOME, JOSEPH J.

DUPRE, DONALD R.

DURAND, PHILIP P.
Lawyers are fine in their place - but would you want one to marry your daughter? Law office economics and management, v. 16, Summer 1975, p. 258-64.

DURKIN, THOMAS A.

DURST, DAVID R.
Ohio second mortgage lending. Akron business and economic review, v. 6, Fall 1975, p. 17-23.


DUTIES OF ACCOUNTANTS
See Accountants-Duties And Responsibilities

DUTTA, SANKAR.

DUWE, J. REX.
Stating the case for community banks' role in EFTS. Banking, v. 67, May 1975, p. 31-3.

DWYER, WILLIAM T.


DYALL, JAMES F.

DYKE, R. G. V.

DYCKMAN, THOMAS R.


DYE, PETER S.

DYE, BOYD KIMBALL.

DYE, FRANK R.

DUNHAM, HALSTEAD.
DYER, JACK L.

DYER, JACK L.
Toward the development of objective materiality norms.

DYERS AND FINISHERS
See Also Cleaning And Dyeing

DYL, EDWARD A.
Prepayment penalties ... are they adequate? *Burroughs clearing house*, v. 59, March 1975, p. 20-1, 59.
EAGAN, JOHN T.

EAGER, J. TERRY.
Tax assessed and paid after normal limitation period - possible refund. (Tax clinic) Tax adviser, v. 6, July 1975, p. 423.

EAMER, WILLIAM G.
Information please; let's have more financial statement disclosure. CA magazine (Can.), v. 106, April 1975, p. 20-7.

EAMES, ALAN H.

EAMES, CHARLES.

EAREL, VICTOR M.

EARNED SURPLUS
See Surplus-Earned

EARNINGS
See Also Income
Profits
Revenue


Buff, Jerome H. Inherent dangers in earnings forecasts. (Auditing and reporting) CPA (NYSS), v. 45, June 1975, p. 81-2. (Excerpt from Disclosure requirements and the investor, Retail control, Sept. 1974.)


Retained
See Also Statements, Financial-Retained Earnings

EARNINGS and profits and the Life insurance company income tax act of 1959 (part 1).

EARNINGS and profits and the Life insurance company income tax act of 1959(part II).


EARNINGS PER SHARE


ACCOUNTANTS’ INDEX 1975

EATON, HUGH M.

EBBERSON, LINDA KELLEY.

EBERT, RONALD J.

EBLING, ALVAR O.

ECHTER, MARTIN S.

ECKARD, KURT H.

ECKARDT, WALTER L.
Discriminatory effect of inflation induced by the personal income tax structure. Akron business and economic review, v. 6, Spring 1975, p. 21-5.
Granger, Fred W. Merit of listing on the AMEX? - a reply to a comment, by Fred W. Granger and Carroll D. Aby. Akron business and economic review, v. 6, Summer 1975, p. 54-5.

ECKER, J. G.

ECKHARDT, AUGUST G.

ECKHOUSE, RICHARD H.

ECKMAN, RON L.

Chen, Raymond S. Treasury stock method and conventional method in reciprocal stockholdings - an amalgamation: a comment. (Correspondence) Accounting review, v. 50, April 1975, p. 359-64.

EARP, M. H.

EASEMENTS

EASTERLY, EMBREE K.

EASTMAN, CLYDE.

EASTMAN KODAK CO.

EASTON, M. DONALD.

EATON, BERRIEN C.
ECKSTROM, C. L.


ECONOMETRICS


ECONOMIC ACCOUNTING

See Accounting-For Economists
Economics And Accounting
Social Accounting

ECONOMIC CENSUS REPORTS

See Census

ECONOMIC COSTS

See Current Costs
ACCOUNTANTS’ INDEX 1975

Africa

Australia

Canada
Clyne, V. Inflation is a false prophet. CGA, v. 8, Oct.-Nov. 1974, p. 21-5.

China

Developing countries

Dominican Republic

European Economic Community

Great Britain

India

Indonesia

International
ACCOUNTANTS' INDEX 1975


Ireland
Strategies for survival, by Noel Mulcahy and others. Management (Irish), v. 22, May 1975, p. 20-36.

Italy

Japan

Mexico

Middle East

New Zealand

Pakistan

Philippines

Union of Soviet Socialist Republics

United States

ECONOMIC DEVELOPMENT - INTERNATIONAL
(Continued)

President changes the calculations. (Business roundup) Fortune, v. 91, Feb. 1975, p. 9, 12, 16.

Venezuela
Amandor, Frank J. Venezuela: economy, trade opportunities and operating conditions. Tax management international journal, May 1975, p. 3-6.

ECONOMIC DEVELOPMENT ACT OF 1965
See Public Works And Economic Development Act Of 1965

ECONOMIC INDICATORS
Hymans, Max. Changes due to the current inflationary recession. (Debits & credits) National public accountant, v. 20, June 1975, p. 4-5.
Nagan, Peter S. What analysts are saying now about the interest-rate outlook: will going longer still pay? (Investments) Banking, v. 67, June 1975, p. 12, 95.

283
ECONOMIC INDICATORS—Continued

Seventy five economists on 1975, conducted by Janice Holling.

Zeikel, Arthur. Coping with the challenge of change. Pension world, v. 11, May 1975, p. 15-17, 62, 64.

Canada


Philippines


ECONOMIC ORDER QUANTITIES

See Inventories-Economic Order Quantity

ECONOMIC POLICY

See Also Fiscal Policy

Monetary Policy


Beman, Lewis. Slow road back to full employment. Fortune, v. 91, June 1975, p. 84-7, 186.


Hauge, Gabriel. Perspective on these troublous times. Conference Board record, v. 12, March 1975, p. 35-8.


Staats, Elmer B. Federal budget, the economy, and inflation. GAO review, v. 10, Fall 1975, p. 1-10.


Zeikel, Arthur. Coping with the challenge of change. Pension world, v. 11, May 1975, p. 13-17, 62, 64.

Australia


Brazil


Canada


ACCOUNTANTS' INDEX 1975

284
ECONOMICS (Continued)


Sonnecken, Edwin H. Accounting for economics. Akron business and economic review, v. 6, Fall 1975, p. 4-7.


Canada


Vassof, James D. Rationale and logic of the budget. (Economic outlook) CA magazine (Can.), v. 106, Jan. 1975, p. 53-5.

Great Britain


Ireland


Japan


Yugoslavia


ECONOMIES OF SCALE

See Corporations-Large-Scale

ECONOMISTS


ACCOUNTANTS' INDEX 1975


EDDIE, G. C.


EDDS, JOHN A.


EDELMAN, ROBERT J.


EDELSON, HARRY.


EDELESTEIN, HASKELL.


EDELESTEIN, ROBERT H.


EDER, BERNARD B.


EDERINGTON, LOUIS H.


EDGE, C. GEOFREY.

ACCOUNTANTS' INDEX 1975

EDICK, THOMAS B.

EDMONDS, EDMUND W.

EDMONDS, JOHN W.

EDP controls and auditing.

EDUCATION
See Also Accounting Courses
Accounting Testing Program
Accounting-Teaching
Examinations
Schools And Colleges

Boatman, James R. Example of controlling the risk of a type II error for substantive tests in auditing. (Education research) Accounting review, v. 50, July 1975, p. 610-15.
Fearney, Stella. Education in English as well as accounting. Accountant (Eng.), v. 172, Jan. 23, 1975, p. 121.
Gayton, Robert J. Improving university/accounting profession relations. (Education) CA magazine (Can.), v. 107, July 1975, p. 67-70.


Siegel, Joel. Theorician/practitioner as the model accounting educator. (Letters to the editor) CPA (NYSS), v. 45, July 1975, p. 6-7.


Teaching records management, by Mark Langemo and others. Information & records management, v. 9, May 1975, p. 18, 20, 32.


Accounting Technicians
See Also Accounting Technicians

Chartered Institute Of Public Finance And Accountancy.


Australia


Canada

China

Colorado

Costs

Data processing


Delaware


Developing countries

Disadvantaged
Tinari, Frank D. Introducing the educational opportunity fund student to the business curriculum: the experience at Seton Hall University, by Frank D. Tinari and George Garrison. Journal of business (Seton Hall), v. 13, May 1975, p. 23-32.

France

Great Britain
Baxter, W. T. English accountant's work and training. (Education) CA magazine (Can.), v. 106, May 1975, p. 73-6.

ACCOUNTANTS’ INDEX 1975

Hendrick, Paul. Education or examination? (Student roundabout) Accountant (Eng.), v. 171, Nov. 21, 1974, p. 700-1.


Solomons accepted - with reservations. Accountant (Eng.), v. 171, Nov. 21, 1974, p. 669-70.

India

Indonesia

Minorities


Missouri
Dockweiler, Raymond C. Missouri’s new school of accountancy. Aftet (Missouri Society of CPAs), v. 24, July-Aug. 1975, p. 3-5, 14.

Nebraska

Netherlands

Non-Accounting Majors Program
See Also Doctoral Programs In Accounting Master Of Accountancy Programs

On-the-job training


Philippines

EDUCATION—Great Britain—(Continued)

Scotland

South Africa


Staff Training
See Accountants’ Office-Staff Training

Statistics

Surveys


Virginia

EDUCATION, BANKERS


EDUCATION, CONTINUING


ACCOUNTANTS' INDEX 1975


Colorado

Great Britain
Solomons accepted - with reservations. Accountant (Eng.), v. 171, Nov. 21, 1974, p. 669-70.

Ireland

Louisiana
First public relations seminar conducted. (Society committee efforts) Louisiana CPA, v. 34, Winter 1974-75, p. 8-10.

Nebraska
Gruntord, Dale E. Nebraska State Board of Public Accountancy. (From the State Board) Nebraska CPA, v. 9, Spring 1974, p. 6-2.
Weist, Herman D. Professional development. (President's page) Nebraska CPA, v. 9, Spring 1974, p. 5, 22.

Oregon

Pennsylvania
Guidelines for the continuing professional education for members - phase II. Pennsylvania CPA spokesman, v. 45, March 1975, p. 27.

South Africa

Wisconsin

EDUCATION, EXECUTIVES

EDUCATION, LAWYERS
See Also Schools And Colleges, Law


California
EDUCATION RESOURCES INFORMATION CENTER.

EDWARDS, ROBERT C.  

EDWARDS, ROBERT C.  

EDWARDES, ALFRED L.  

EDWARDES, CHARLES C.  
Feds should single us out for scrutiny. Medical economics, v. 52, April 28, 1975, p. 27, 29, 31, 36, 41-2.

EDWARDES, CHARLES E.  


EDWARDES, EDGAR O.  

EDWARDES, FRANKLIN R.  

EDWARDES, JAMES B.  


EDWARDES, JAMES DON.  


Impact of new dimensions in financial reporting - on management, the management accountant and the auditor. Industrial accountant (Pakistan), v. 14, Jan.-March 1975, p. 11-27. (Reprinted from Cost and management (Can.), March-April 1974.)
EGGERS, PAUL W.


EGGLESTON, CHARLES H.

EGGS
See Butter And Eggs
Poultry Farms

EHlers, Robert J.

EHNI, HARRY J.

EHRBAR, A. F.

Does it pay to chase those high yields? (Personal investing) Fortune, v. 91, March 1975, p. 79, 82, 85.


EHRMAN, KENNETH A.

EIERMANN, H. JOHN.


EIBERT, HENRY.

EILENBERG, HOWARD.

EILON, SAMUEL.

EIN-DOR, PHILLIP.

EISEMANN, CHARLES W.

EISENBERG, CALVIN.

EISENBERG, HOWARD.


EISENBERG, WARREN L.

EISENBRAUN, ROBERT A.


EISNER, ROBERT.

EITEMAN, DAVID K.

EIZENGA, WIEZTE.

EKELBLAD, RAYMOND E.

EKELUND, ROBERT B.

EKMAN, SHELDON V.

EL-ANSARY, ADEL L.

EL-BOULAKI, M. KAMAL.

ELAM, RICK.
ACCOUNTANTS' INDEX 1975

ELBERSON, ROBERT E.

ELBING, ALVAR O.

ELDER, PETER.
Sec. 337: liquidation-reincorporation tax trap may be avoided, edited by Peter Elder. (Tax clinic) Tax adviser, v. 6, April 1975, p. 209-10.

ELDRIDGE, STEPHEN C.

ELECTRIC APPLIANCES
See Electric Equipment

ELECTRIC COOPERATIVES
See Electric Light And Power

ELECTRIC EQUIPMENT

ELECTRIC LIGHT AND POWER
Melicher, Ronald W. Risk and return in the electric utility and natural gas industries. MSU business topics, v. 23, Spring 1975, p. 48-54.
Rubin, Leon C. Get the electric utility companies out of the construction business. Public utilities fortnightly, v. 95, June 5, 1975, p. 35-6.

Business forecasting

Canada
ACCOUNTANTS' INDEX 1975

Supreme Court rules on termination of service. (Progress of regulation) Public utilities fortinightly, v. 95, April 10, 1975, p. 44-5.

Rates

Finance
Rubin, Leon C. Get the electric utility companies out of the construction business. Public utilities fortinightly, v. 95, June 5, 1975, p. 35-8.

Financial management

Government regulation
ACCOUNTANTS' INDEX 1975


ELECTRIC SIGN MANUFACTURERS
See Sign Manufacturers

ELECTRONIC ACCOUNTING
See Data Processing

ELECTRONIC DATA PROCESSING
See Data Processing

ELECTRONIC EQUIPMENT MANUFACTURERS

ELGART, ALLEN.

ELIAS, NABIL.


ELIASBERG, KENNETH C.

ELIASOF, LUCY GAIL.

ELKINS, SCOTT W.

ELLENTUCK, ALBERT B.


ELLERMAN, KEITH L.

ELECTRIC rate case remanded for compliance with statute.

ELLIG, BRUCE R.

ELLIOT, ROBERT K.

ELLIOTT, CLIFFORD.

ELLIOTT, GROVER S.

ELLIOTT, JAMES C.

ELLIOTT, NORMAN CASSLETON.
Joint audits - from three viewpoints: the accountant's view, the lawyer's view and the insurance aspects, by Norman Cassleton, Denis Marshall and William Batchelor. Accountancy (Eng.), v. 86, June 1975, p. 34-6.

ELLIOTT, PATRICIA C.


ELLIOTT, ROBERT K.

ELLIOTT, VINCENT F.

ELLIS, BRIAN C.


ELLIS, CATO.

ELLIS, JANICE M.

ELLIS, JOHN W.
ACCOUNTANTS' INDEX 1975

ELVIK, KENNETH O.

EMANUEL, D. M.

EMANUEL, DAVID.

EMANUEL, WILLIAM J.

EMBEZZLEMENT
Embezzlement is not - may be - is income. (Landmark tax cases) Taxation for lawyers, v. 3, Jan-Feb. 1975, p. 216.

EMBEZZLEMENT is not - may be - is income. (Landmark tax cases) Taxation for lawyers, v. 3, Jan.-Feb. 1975, p. 216.

EMERGENCY ASSISTANCE PLANS
See Accountants' Office-Continuing A Practice

EMERGENCY FACILITIES
See Also Depreciation, Depletion And Obsolescence-Accelerated


Costs

EMERY, JOHN T.

EMINENT DOMAIN
See Condemnation Expropriation
ACCOUNTANTS' INDEX 1975

EMIP
See Equivalent Maximum Interest Period

EMMER, JAMIE LAPPIN.

EMMONS, HAMILTON.

EMORY, MEADE.

EMPIRICAL research in accounting: selected studies 1972.

EMPLOYEE BENEFITS
Chatterton, Harold W. Target benefit plans may provide new role for accountants in pension planning. Practical accountant, v. 8, Jan.-Feb. 1975, p. 36-40.
Finerman, Ralph. Use of ESOP in estate planning, edited by Ralph Finerman. (Estate planning) CPA (NYSS), v. 45, July 1975, p. 57-8.
Frisch, Robert A. ESOTs, a way to corporate financing & stock preservation. Valuation consultant, v. 12, Aug. 1975, p. 3-5.
Miller, Ralph Gano. ESOPs/stock bonus plans: comments on their past, present and future. Pension and profit-sharing tax journal, v. 1, Summer (June) 1975, p. 167-90.
Thomas, Dana L. Explosive ESOTs: these novel financing vehicles begin to create controversy. Barron's, v. 55, July 28, 1975, p. 5, 10. (Reprint file, *B)

297
EMPLOYEE BENEFITS—(Continued)


Accountants’ Office - Fringe Benefits
See Also Bonus
Fringe Benefits
Pensions
Profit Sharing
Stock Options
Stock Purchase
Taxation; unified States-Employee Benefits

Accounting

Canada


Costs


Selinske, Charles E. My pension plan is killing me. Pension world, v. 11, June 1975, p. 21-2, 24, 26-7, 43.


Government regulation


Fox, Sidney. ERISA’s impact on the multiemployer plan, by Sidney Fox and Andrew J. Fair. Pension and profit-sharing tax journal, v. 1, Spring (March) 1975, p. 121-32.


ACCOUNTANTS’ INDEX 1975


Hicks, Ernest L. Reporting and auditing under ERISA. Financial executive, v. 43, July 1975, p. 16-23.

Overman, Dean L. Registration and exemption from registration of employee compensation plans under the Federal securities laws. Vanderbilt law review, v. 28, April 1975, p. 455-85.


Reichler, Richard. If termination is the answer - do it now. Pension and profit-sharing tax journal, v. 1, Summer (June) 1975, p. 191-201.


Simmons, Sherwin P. IRS setting up key districts for employee plan review, edited by Sherwin P. Simmons. (Taxation of compensation) Journal of taxation, v. 43, July 1975, p. 11-12.


Stiles, Richard L. Basic benefit formulae for pension plans of small and medium sized corporate employees. CLU journal, v. 29, April 1975, p. 35-44.


International

Management


Reports and statements
ACCOUNTANTS' INDEX 1975

EMPLOYEE RATING

See Accountants' Office - Rating Staff

Merit Rating

EMPLOYEE RETIREMENT INCOME SECURITY ACT OF 1974


Bercut, Murray L. Coming to grips with plan termination insurance. Financial executive, v. 43, June 1975, p. 50-2, 57.


Botsford, Herbert S. Employee stock ownership plans. (Tax clinic) Tax adviser, v. 6, 1975, p. 32.


Center, Robert A. Information returns: who must file and what must be included to avoid penalties. Taxation for accountants, v. 14, Jan. 1975, p. 3-40.


Dreyfus, Patricia A. How to be your own pension manager. Money, v. 4, May 1975, p. 64-6.


ERISA proposal calls for opinion on plans of 100 or more participants. (News report) Journal of accountancy, v. 140, Nov. 1975, p. 25.


ACCOUNTANTS’ INDEX 1975


Hicks, Ernest L. Reporting and auditing under ERISA. Financial executive, v. 43, July 1975, p. 16-23.


How to operate under the new pension law: what practitioners are doing today. Pension and profit-sharing tax journal, v. 1, Winter (Dec.) 1974, p. 5-25.


ACCOUNTANTS' INDEX 1975


Loury, Everett. IRS and ERISA. (Federal taxation) Nebraska CPA, v. 10, Spring 1975, p. 6-7.


Maynard, Hildegard M. Don't get crushed by the new pension law's penalties. Medical economics, v. 52, Jan. 6, 1975, p. 156-7, 159.

McGinn, Daniel F. Update on ERISA: what was left out... and some sleepers that stayed in. Pension world, v. 11, Aug. 1975, p. 39-41.


EMPLOYEE RETIREMENT INCOME SECURITY ACT OF 1974-(Continued)


Selinsky, Charles E. My pension plan is killing me Pension world, v. 11, June 1975, p. 21-2, 24, 26-7, 43.


ACCOUNTANTS' INDEX 1975


Stiles, Richard L. Basic benefit formulae for pension plans of small and medium sized corporate employers. CLU journal, v. 29, April 1975, p. 35-44.


Update on ERISA - where are we now, nine months after the fateful act? Pension world, v. 11, July 1975, p. 12-14, 16, 19, 22, 25. (Excerpted from Pension world's 9th employee benefits conference, May 19-June 6, 1975.)


Zaslow, Stanley. Education of a prudent man. Pension world, v. 11, Feb. 1975, p. 22-4, 63-4. (Includes list of institutes and associations involved with the pension industry)


EMPLOYEE STOCK OPTIONS
See Stock Options

EMPLOYEE STOCK OWNERSHIP PLANS


EMPLOYEE RETIREMENT INCOME SECURITY ACT OF 1974-(Continued)


Finerman, Ralph. Use of ESOP in estate planning, edited by Ralph Finerman. (Estate planning) CPA (NYSS), v. 45, July 1975, p. 57-8.


Miller, Ralph Gano. ESOPs/stock bonus plans: comments on their past, present and future. Pension and profit-sharing tax journal, v. 1, Summer (June) 1975, p. 167-90.


Thomas, Dana L. Explosive ESOTs: these novel financing vehicles begin to create controversy. Barron's, v. 55, July 28, 1975, p. 5, 10. (Reprint file, +B*)


EMPLOYEE STOCK OWNERSHIP TRUSTS

Frisch, Robert A. ESOTs, a way to corporate financing & stock preservation. Valuation consultant, v. 12, Aug. 1975, p. 3-5.

EMPLOYEE STOCK PURCHASE
See Stock Purchase

EMPLOYEES cannot be shifted to avoid coverage rules. Taxation for accountants, v. 14, April 1975, p. 240-1.

EMPLOYMENT
See Also Accountants - Employment, Government Employment And Employees Labor


ACCOUNTANTS’ INDEX 1975


Last hired, first fired layoffs and Title VII. (Notes) Harvard law review, v. 88, May 1975, p. 1544-70.


McKee, David L. Metropolitan service employment in the Fourth Federal Reserve District. Akron business and economic review, v. 6, Fall 1975, p. 30-4.


Orrati, Oscar A. Recession layoffs can be discriminatory, by Oscar A. Orrati and Edward J. Giblin. Management review, v. 64, May 1975, p. 25-33.


Steiman, Susan. Title VII of the 1964 Civil rights act - a seniority system which bases lay-offs and recalls on length of employment is bona fide under Title VII since it does not perpetuate the effects of past hiring discrimination. (Recent decisions) George Washington law review, v. 43, March 1975, p. 947-69.


Canada


China


Government regulation


Mitzner, Paul L. Impact of EEO rulings on the insurance industry. (Methods and management) Best's review (Property/liability ed.), v. 75, March 1975, p. 112-145.


Great Britain


Ireland


New Zealand


Statistics


ACCOUNTANTS’ INDEX 1975

ENGELHARD MINERALS & CHEMICALS CORP.

ENGINEERING
See Also Safety Engineering
Value Engineering


ENGINEERS


Reynolds, R. P. Helping the engineer to get the best value from maintenance expenditure. Management accounting (Eng.), v. 52, Dec. 1974, p. 329-34.


Data processing

Statistics

ENGINES

ENGLEBERT, RENNY.

ENGLEBRECHT, TED D.

ACCOUNTANTS’ INDEX 1975


ENGLISH, CLIFFORD.

ENGLISH, THOMAS E.

ENGLISH COMPANIES ACTS
See Corporations-Law-Great Britain

ENGMAN, LEWIS A.

ENIS, BEN M.
Murphy, Pat. Let’s hear the case against brand X, by Pat Murphy and Ben M. Enis. Business and society review, Winter 1975-76, no. 12, p. 82-9.

ENOCH, MICHAEL.

ENRRICK, NORBERT LLOYD.

ENSIGN, RICHARD B.

ENTERAINERS
See Actors And Entertainers

ENTERTAINMENT EXPENSES
See Expense Accounts
Taxation, United States-Travelling And Entertain ment Expenses

ENTITY CONCEPT

ENVIRONMENT

ENGLEBRECHT, TED D.-(Continued)
Healy, Denis F. Environmental pressures and marketing in the 1970’s. Long range planning, v. 8, June 1975, p. 41-5.

Government regulation


Law
Boettner, John. Techniques for winning a pollution case. Practical lawyer, v. 21, June 1, 1975, p. 31-4.


307


ENVIRONMENTAL PROTECTION

See Pollution Control

EO research department - ready to supply the answers. H & S reports, v. 12, Summer 1975, p. 1-6.

EPP, DONALD J.


EPPERSON, GORDON W.


EPPERSON, LAWRENCE L.


EPPS, THOMAS W.


EPSTEIN, IRWIN S.

Nadler, Richard S. Analysis and text of the Tax reduction act of 1975, by Richard S. Nadler and Irwin S. Epstein with the assistance of Alec Brown. New York, Matthew Bender, c1975. 112 p. (For use in conjunction with other tax publications of Matthew Bender.) [*751.5 N]

EPSTEIN, JOANNE B.


EPSTEIN, MARC.


EPSTEIN, MARC J.


EPSTEIN, MARK.


ACCOUNTANTS' INDEX 1975

EPSTEIN, RICHARD L.

Employee relations. (Administrative reviews) Hospitals, v. 49, April 1, 1975, p. 75-7.


EPSTEIN, STEPHEN.


Tax treatment of payment for reacquisition of franchise rights. (Tax clinic) Tax adviser, v. 6, April 1975, p. 211.

EPSTEIN, STEPHEN J.


EQUAL EMPLOYMENT OPPORTUNITIES ACT


EQUAL PAY ACT


EQUIPMENT

See Machinery And Equipment

Plant And Equipment

Also Under Special Kind, E.G., Electric Equipment

EQUIPMENT RENTAL

See Lease Or Purchase

Leases

Leasing Companies

Machinery And Equipment Rental

EQUITY


Berry, Haskell. Expert answers the Pension World's 5 key questions. (Fresh look at real estate) Pension world, v. 11, April 1975, p. 28-30.


ACCOUNTANTS’ INDEX 1975


Accounting


Canada


EQUITY FUNDING CORPORATION OF AMERICA.


American Institute Of Certified Public Accountants. Equity Funding SpecialCommittee. Report of the Special Committee on Equity Funding: the adequacy of auditing standards and procedures currently applied in the examination of financial statements. New York, c1975. 46 p. [170 A]

Dirks, Ray. Equity Funding aftermath. Barron’s, June 23, 1975, p. 3, 8, 12, 14, 16, 18. (Reprint file, *B)


ERARD, IRENE C.


ERDMAN, DAVID W.

Juriscan: smart hiring is more than an art - it's a science. American Bar Association journal, v. 61, Jan. 1975, p. 50-3.

ERGAS, JOEL M.

Interior design insights for residential condominiums. (Condominium world) Real estate review, v. 5, Fall 1975, p. 40-1.


ERICKSON, D. L.


ERIKSEN, EDWARD G.


ERIKSON, WALTER E.


ERISA proposal calls for opinion on plans of 100 or more participants. (News report) Journal of accountancy, v. 140, Nov. 1975, p. 25.

ERLENKOTTER, DONALD.


ERNEST, JOHN W.

ACCOUNTANTS’ INDEX 1975

ESSLEN, RAINER.

ESTABLISHING the internal audit function in EDP - Job descriptions.
Institute Of Internal Auditors. Establishing the internal audit function in EDP - job descriptions. Orlando, Fla., c1974. 20 p. (Modem concepts of internal auditing) [*175 I]

ESTATE PLANNING
See Also Executors And Trustees
Tax Avoidance
Tax Planning
Taxation, United States, Under Subheading:
- Estate Planning;
- Estates And Trusts

Beach, Franklin F. To sell or not sell? That is the question. (Trusts, estates, and life insurance) Trusts and estates, v. 113, Dec. 1974, p. 844-6.

ERWIN, GREGORY D.

ESCALATOR CLAUSES

ESKEW, ROBERT K.
Examination of the association between accounting and share price data in the extractive petroleum industry. Accounting review, v. 50, April 1975, p. 316-24.

ESPINOSA, SOLON.

ESSEY, KURT.
Many relocation costs are deductible under the moving-expense provisions. Taxation for lawyers, v. 3, May-June 1975, p. 352-5.


Finerman, Ralph. Change of majority to age 18 has estate planning implications. Edited by Ralph Finerman. (Estate planning) CPA (NYSS), v. 45, June 1975, p. 80.


Finerman, Ralph. Use of ESOP in estate planning, edited by Ralph Finerman. (Estate planning) CPA (NYSS), v. 45, July 1975, p. 57-8.


**Estate** tax - deductions - post-death events relevant to deductibility of claims against the estate pursuant to Section 2053(a) of the Internal revenue code. (Case comments) *Florida State University law review*, v. 2, Summer 1974, p. 625-640.

**ESTATES**

*See also Executors And Trustees*

Taxation-Estates And Trusts, Under Name Of Country Or State


ACCOUNTANTS’ INDEX 1975


ESTIMATING

See Also Standard Costs


ETHEREDGE, JACK M.


ETHICS

See Also Business Ethics
Government Ethics
Labor Ethics
Professional Ethics
Tax Ethics


ETNIER, DON E. To be - or not to be - incorporate a sole proprietorship? (Guest column) Wisconsin CPA, Oct. 1975, p. 26-7.


EURO

See Equivalent Unit Costing


EUROBONDS


EURODOLLARS


EUROPEAN ACCOUNTANTS' STUDY GROUP.


EUROPEAN ECONOMIC COMMUNITY.


ACCOUNTANTS’ INDEX 1975


EVANS, A. REGINALD.

EVANS, DONALD J.

EVANS, J. THOMAS.

EVANS, JOHN L.

EVANS, JOHN R.

EVANS, PAMELA.

EVANS, PETER B.

EVANS, THOMAS G.

EVEN part of a reasonable salary may be disallowed as being a disguised dividend. (Technical notes and comments) Taxation for lawyers, v. 3, Jan.-Feb. 1975, p. 258.

EVENTS OCCURRING AFTER BALANCE SHEET DATE
See Statements, Financial-Disclosure Of Subsequent Events

EVERETT, ANTHONY.

EVERETT, MARTIN.
Putting kick into co-op. Sales management, v. 114, Feb. 3, 1975, p. 29-34.

EVIDENCE
See Also Professional Ethics-Confidential Communications
Tax Records
Tax Returns
Taxation, United States-Expert Witnesses

ACCTOUNTS INDEX 1975

EVIDENCE-(Continued)


EVOLVING corporate policy and organization for east-west trade.


EWART, PARK J.


EWELL, CHARLES M.


EWENS, DOUGLAS S.


EXAMINATION of foreign investments to make 58 products overseas,


EXAMINATIONS See Also Auditing Investigations


Germany


Great Britain


Hendrick, Paul. Education or examination? (Student round-about) Accountant (Eng.), v. 171, Nov. 21, 1974, p. 700-1.


Institute of Chartered Accountants in England and Wales

Read and think before writing. (Student roundabout) Accountant (Eng.), v. 171, Nov. 21, 1974, p. 701-2.

Institute of Internal Auditors


Institute of Management Accounting


Philippines

Philippine Institute Of Certified Public Accountants. Nineteen Seventy-five Committee On Education. CPA exam questions and answers on business law and taxation. Accountants' journal (P.I.), no. 1, 1975, p. 31-40.

EXAMINATIONS, C.P.A.


Steinhoff, Jeffrey C. Preparing for and taking the CPA examination. GAO review, Winter 1975, p. 61-5.

Canada

Rosen, L. S. Educational philosophy and examination ap-proach to the comprehensive case question. (Education) CA magazine (Can.), v. 106, March 1975, p. 57-61.

Uniform


Rosen, L. S. Educational philosophy and examination ap-proach to the comprehensive case question. (Education) CA magazine (Can.), v. 106, March 1975, p. 57-61.
ACCOUNTANTS' INDEX 1975

EXECUTIVES

See Also Corporations-Officers

Financial Executives

Taxation, United States-Compensation For Services

Wages, Fees, Salaries-Executives


Jaeger, Irwin J. Here comes the credit executive. Credit and financial management, v. 77, Aug. 1975, p. 8-9, 32.


Main, Jeremy. Striking it rich in the oil business. Money, v. 4, Nov. 1975, p. 48-52. (Prepared with the assistance of the AICPA Public Relations Division.)


---

EXAMINATIONS, C.P.A.—Uniform—Commercial law

---

Commercial law


---

EXAMINATIONS, SECURITIES BROKERS

See Also Securities Brokers

---

EXCEPTION REPORTING

See Management By Exception

---

EXCESS PRESENT VALUE INDEX

See Also Present Value

---

EXCHANGE control regulations as applicable to Indians abroad. Finance and society (India), v. 1, March 1975, p. 116-21.


---

EXCHANGES AND TRANSFERS


Dempster, Theodore R. Bulk transfer: the significance of the distinction between sale of goods and sale of services. (Cases noted) University of Miami law review, v. 29, Spring 1975, p. 597-601.


---

EXECUTIVE AIRCRAFT

See Company Planes

---

EXECUTIVE COMPENSATION

See Taxation, United States-Compensation For Services

Wages, Fees, Salaries-Executives

Also Under Specific Type Of Compensation, E.G., Stock Options

---


---

EXECUTIVE DEVELOPMENT

See Education, Continuing Executives

---

EXECUTIVES's guide to forecasting.
Chambers, John C. Executive's guide to forecasting, by John C. Chambers, Satinder K. Mullick and Donald D. Smith.
New York, John Wiley & Sons, c1974. 308 p. [201.8 C]

EXECUTORS and TRUSTEES
See Also: Estate Planning
Estates
Taxation, Estates And Trusts, Under Name Of Country Or State


American Bar Association. Section of Real Property, Probate and Trust Law Committee on Investments by Fiduciaries. Responsibility of trustee where investment power is shared or exercised by others. Real property, probate and trust journal, v. 9, Winter 1974, p. 517-34.

EXECUTIVES and the mid-life crisis.
ACCOUNTANTS' INDEX 1975

Liability


Conkel, Robert D. Fiduciary duties - for whom and when. Pension and profit-sharing tax journal, v. 1, Spring (March) 1975, p. 97-104.


Professional Ethics
See Professional Ethics-Executors And Trustees

Taxation
See Taxation, United States-Executors And Trustees


EXECUTORY CONTRACTS
See Contracts, Executory

EXELBERT, RODD.

EXEMPLARY DAMAGES
See Damages


EXHIBITS


EXCHANGE

EXCHANGE through acquisition.

EXPENDITURES, CAPITAL
See Also Return On Investment
Farmers have various options on capitalizing or deducting land-related expenses. Taxation for accountants, v. 14, May 1975, p. 290-1.

EXEMPLARY DAMAGES
Management of capital expenditures - post-completion audits. (Management services) CPA journal, v. 45, April 1975, p. 71-2. (Excerpts from Week in review (Haskins & Sells), Nov. 23, 1973.)
Penniman, Nicholas O. Economics of progress. Newspaper controller, v. 28, April 1975, p. 4-5, 12.
Rockley, Lawrence E. Planning capital investment. (Management) Accountancy (Eng.), v. 86, June 1975, p. 74.
Sonnecken, Edwin H. Accounting for economics. Akron business and economic review, v. 6, Fall 1975, p. 4-7.

EXPENSE ACCOUNTS
See Also Taxation, United States, Under Subheadings:
Expense Accounts:
Expenses
Food And Lodging
Medical Expenses

Canada

Great Britain

319
EXPENSE ACCOUNTS—(Continued)


EXPENSE STATEMENTS

See Statements, Financial-Expense

EXPENSES

See Also Administrative Expenses


EXPERIENCE REQUIREMENTS

See Accountancy Law And Legislation Accountants-Qualifications


EXPLOREONAL DEVELOPMENT

See Also Research And Development

Taxation, United States-Exploration And Development

Curtin, Mary. Offshore exploration - will we miss the boat? Management (Irish), v. 21, Nov. 1974, p. 23-6, 29-31.


Patterson, James M. Mining - the future. Management (Irish), v. 21, Nov. 1974, p. 38-40.


Accounting


ACCOUNTANTS' INDEX 1975

Arthur Andersen & Co. Accounting for oil and gas exploration and development costs. Brief of Arthur Andersen & Co. before the Committee on Extractive Industries of the AccountingPrinciples Board of the American Institute of Certified Public Accountants, for presentation at public hearing on Nov. 22-23, 1971. Chicago, 1971. 31 p. [250 Oil 2]

Cananda


Costs


Reports and statements

Arthur Andersen & Co. Accounting for oil and gas exploration and development costs. Brief of Arthur Andersen & Co. before the Committee on Extractive Industries of the AccountingPrinciples Board of the American Institute of Certified Public Accountants, for presentation at public hearing on Nov. 22-23, 1971. Chicago, 1971. 31 p. [250 Oil 2]

EXPLORATION FUNDS

See Funds - Exploration Taxation, United States - Exploration Funds


EXPONENTIAL AVERAGING

See Statistics-Exponential Averaging

EXPORT AND IMPORT TRADE


Caferly, Robert J. Closeup look at the potential infinity of East-West trade. Panorama (Harris, Kerr, Forster) no. 1, Summer 1975, p. 6-9, 24-5.


ACCOUNTANTS’ INDEX 1975


Brazil


Canada


Developing countries


Finance


Government regulation


Australia


EXPORT AND IMPORT TRADE-(Continued)

Great Britain


Young, Graham. Financing exports. (Focus on finance for small companies) Accountancy (Eng.), v. 86, June 1975, p. 50, 52.

India


Kothari, M. M. Malpractices in foreign exchange dealings - need to strike at every nook. Finance and society (India), v. 1, March 1975, p. 113-15.

Insurance

See Insurance, Foreign Credit

Ireland


Japan


New Zealand


Taxation

See Taxation. United States-Export and Import Trade

EXPORT CREDIT INSURANCE

See Insurance, Foreign Credit


EXPORT-IMPORT BANK OF THE UNITED STATES.


EXPOSITIONS

See Fairs and Expositions

321
ACCOUNTANTS' INDEX 1975

Accounting

EXTRAVES AND SYRUPS
See Flavoring Extracts

EXTRAORDINARY ITEMS
See Statements, Financial-Income-Extraordinary Items

EXTRAORDINARY items, prior period adjustments and changes in accounting principles.

EZRA, DEREK.

EZZATI, ALI.
FAALAND, BRUCE H.
Accelerated bound-and-scan algorithm for integer pro-
gramming. By Bruce H. Faaland and Frederick S. Hillier.

FABER, PETER L.
Planning the estate of the investor with tax shelters. (In
stitute On Estate Planning, 8th, University of Miami Law
Center, 1974. Proceedings. Indianapolis, 1974. Chapter 74-
9.) [750.2 I]
Rosbach, Laurence B. Tax shelter investments in trust -
advantages and disadvantages, by Laurence B. Rosbach
and Peter L. Faber. Trusts & estates, v. 114, Feb. 1975, p. 70-
3, 121-2.

FABRICANT, SOLOMON.
New look at profit measurement: four questions on inflation.

FACILITIES
Drayer, Wayne. Facilities expansion model, by Wayne
Drayer and Steve Seabury. Interfaces, v. 5, part 2, Feb.

FACSIMILE MACHINERY AND EQUIPMENT
Anderson, Howard M. Fast fax coming on fast. Infosystems,

FACTORIES
Chapman, Stanley D. Textile factory before Arkwright: a
typology of factory development. Business history review,
v. 48, Winter 1974, p. 451-78.
Nelson, Daniel. Scientific management, systematic manage-
ment, and labor, 1880-1915. Business history review, v. 48,

Management
Ratnam, Gopal V. Determination of reserve operatives
through simulation - a case study. Management accountant
(India), v. 9, Nov. 1974, p. 827-33.

FACTURING
See Also Accounts Receivable-Financing
Finance Companies
Inventories - Financing
Loan Companies
Bright spot in business loans: commercial finance and factoring.
Banking, v. 67, March 1975, p. 33-4, 90, 93.
Gruttemeyer, William R. Factoring is not a dirty word. Credit
Holland, Ken. Benefits of factoring. (Focus on finance for
small companies) Accountancy (Eng.), v. 86, June 1975, p.
50.
Lazere, Monroe P. New York: factoring country. Credit and
Ma, James C. Accounts receivable financing. Credit and
Sullivan, Robert S. Money problems? Factoring may be for
8-9, 13.

FACTORS
Lazere, Monroe P. New York: factoring country. Credit and

FAGAN, HARRY T.
Education of a credit executive. Credit and financial manage-

FAGERBERG, DIXON.
Dosage factor in accounting practice. (Practitioners forum)

FAHEY, PATRICK E.
Trying to be equitable about equal employment, by Patrick E.
Fahey and Gopal C. Pati. Conference Board record, v. 12,

FAHNLIN, RICHARD H.
Strategy for testing data entry. Journal of systems manage-

FAHY, EDWARD.
Nationality, religion and ecology. Management (Irish), v. 22,
Urgent need for technology assessment. Management (Irish),

FAILURES
See Business Failures

FAIR, ANDREW J.
Fox, Sidney. ERISA's impact on the multiemployer plan, by
Sidney Fox and Andrew J. Fair. Pension and profit-sharing
tax journal, v. 1, Spring (March) 1975, p. 121-32.
Impact of new eligibility requirements on new and existing
plans. Pension and profit-sharing tax journal, v. 1, Winter
(Dec.) 1974, p. 34-45.

FAIR CREDIT REPORTING ACT
Budders, Donald L. Privacy issue. Credit and financial man-
agement, v. 77, May 1975, p. 16-17, 36.
Foer, Albert A. What every lawyer should know about
consumer reports. American Bar Association journal, v. 61,
July 1975, p. 857-60.

FAIR LABOR STANDARDS ACT
Feld, Lipman G. Present and future wage-and-hour liability
Irion, Ron. Broadcasters and the wage-hour law. Broadcast
Player, Mack A. Enterprise coverage under the Fair labor
standards act: an assessment of the first generation. Van-

FAIR VALUE
See Also Valuation
Hartman, Donald J. Industrial real estate: what market, fair
FAIR VALUE—(Continued)


FAIRAIZL, ALAN F.


FAIRFIELD, MARY ELLEN.


FAIRLEY, WILLIAM.


FAIRNESS


FALCK, EDWARD.


FALK, HAIM.


FALOR, KEN.


ACCOUNTANTS' INDEX 1975

FALSE AND MISLEADING STATEMENTS

See Fraud

Professional Ethics—False And Misleading Statements

Statements, Financial-False And Misleading Statements

FALTERMAN, EDMUND.

Ever increasing influence is less of a sure thing. Fortune, v. 91, April 1975, p. 92-7, 208, 212, 214, 218, 220.


FAMA, EUGENE F.


FAMILY estate planning guide.


FAMILY FOUNDATIONS

See Foundations

FAMILY PARTNERSHIPS

See Taxation, United States-Family Partnerships

FAMILY TRANSACTIONS

See Taxation, United States-Family Transactions

FAMILY TRUSTS

See Taxation, United States-Family Trusts

FAN, LIANG-SHING.


FANTL, IRVING L.


FARAG, SHAWKI M.


FARBER, DAVID J.


FARBER, LAWRENCE.


FARBER, PAUL.

Contributions of appreciated ordinary income property - more bang for the buck. (Tax clinic) Tax adviser, v. 6, June 1975, p. 350.


Gas excise tax refunds may be gross income. (Tax clinic) Tax adviser, v. 6, June 1975, p. 353.
ACCOUNTANTS' INDEX 1975


Nonresident aliens: tax withheld vs. tax imposed on services performed as independent contractors. (Tax clinic) Tax adviser, v. 6, June 1975, p. 350.

Partnerships: hazards of termination by the 50% rule. (Tax clinic) Tax adviser, v. 6, June 1975, p. 348.

Sec. 337: call the stockholders before the fire is out (Tax clinic) Tax adviser, v. 6, June 1975, p. 349.

Sec. 341(f) consent may effectively preclude use of Sec. 334(b) (2). (Tax clinic) Tax adviser, v. 6, June 1975, p. 350.

Sec. 531: capital loss may create silver lining. (Tax clinic) Tax adviser, v. 6, June 1975, p. 350-1.


FARBER, SELWYN.


FARBER, SHELDON.


FARIA, ANTHONY J.


Shoplifting methods, detection, prevention & apprehension. Retail control, v. 43, March 1975, p. 64-60.

FARLEY, JOHN U.


FARM COOPERATIVES

See Agricultural Cooperatives


FARM CREDIT

See Agriculture-Credit

FARM IMPLEMENTS AND EQUIPMENT

See Agricultural Machinery And Equipment

FARMER, JAMES A.


FARMER, RAY.


FARMERS have various options on capitalizing or deducting land-related expenses. Taxation for accountants, v. 14, May 1975, p. 290-1.

FARMERS' HOME ADMINISTRATION.


FARMS

See Agriculture

Taxation, United States-Farmers

FARQUHAR, PETER H.


FARR, BOB.


FARRAR, DONALD E.


FARRELL, JAMES L.


FARRELL, PATRICK M.


FARRINGTON, JOHN F.


FARRIS, GEORGE F.


FARRIS, PAUL W.


FARROW, S. M.

Place in the sun. Certified accountant (Eng.), June 1975, p. 343-4.


FASB and the allocation fallacy.

FASB clarifies statement no. 7.


FASB interpretation (research and development). (Auditing & reporting) CPA journal, v. 45, May 1975, p. 50. (Excerpt from Week in review (Haskins & Sells), March 7, 1975.)


ACCOUNTANTS' INDEX 1975

FASS, PETER.

When tax-exempt funds must pay taxes, based on interviews with Peter Fass and Robert Howard. (Real estate) Institutional investor, v. 9, Jan. 1975, p. 37.

FASSER, PAUL J.

FASSLER, CHARLES.


FAUST, LEWLAND H.

FEARNLEY, STELLA.
Education in English as well as accountancy. Accountant (Eng.), v. 172, Jan. 23, 1975, p. 121.

FEATHERSTON, J. B.


FEATHERSTON, NORMAN S.

FEDERAL BUDGETS
See Budgets, National

FEDERAL CONSUMER CREDIT PROTECTION ACT, 1968
See Consumer Credit Protection Act
Truth In Lending Act

FEDERAL CORPORATIONS
See Government Corporations


FEDERAL DEBT
See Debt-Public

FEDERAL ELECTION CAMPAIGN ACT OF 1971

FEDERAL estate tax: application of the Section 2042 incidents of ownership concept to the insured fiduciary's estate. (Notes) Iowa law review, v. 60, June 1975, p. 1319-64.
ACCOUNTANTS' INDEX 1975

FEDERAL GOVERNMENT ACCOUNTANTS ASSOCIATION.


FEDERAL HOME LOAN BANK BOARD.


FEDERAL HOME LOAN MORTGAGE CORPORATION.


FEDERAL income taxation of corporations and shareholders - forms.


FEDERAL INSURANCE CONTRIBUTIONS ACT

See Also Social Security

Taxation, United States-Withholding


FEDERAL LEASING AUTHORITIES

See Leasing Authorities

FEDERAL LOANS AND GRANTS

See Government Loans And Grants

FEDERAL NATIONAL MORTGAGE ASSOCIATION.


FEDERAL PROCUREMENT REGULATIONS

See Also Armed Services Procurement Regulations

FEDERAL GOVERNMENT ACCOUNTANTS ASSOCIATION.

FEDERAL STATE FISCAL RELATIONS

See Government-Finance

States-Finance

Taxation, United States-Intergovernmental

FEDERAL TAX CONFERENCE, 27th, University of Chicago Law School, 1974.


FEDERAL tax handbook.


FEDERAL TRADE COMMISSION ACT


FEDERALLY CHARTERED CORPORATIONS

See Corporations, Federally Chartered

FEDS should single us out for scrutiny. Medical economics, v. 52, April 28, 1975, p. 27, 29, 31, 36, 41-2.

FEE, THOMAS.


FEES

See Executors And Trustees-Fees And Commissions

Wages, Fees, Salaries

FEGAN, THOMAS H.


FEIDELMAN, LAWRENCE A.


FEIGIN, BARBARA.


FEILD, HUBERT S.


FEIN, CAROL A.

Reinspection of purchase and sale under Section 16(b). (Notes) Brooklyn law review, v. 41, Summer 1974, p. 91-133.

FEINMAN, STEVEN C.


FEINMAN, STEVEN C. (Continued)


FEINSCHREIBER, ROBERT.


Practical approach to rent roll analysis. Real estate review, v. 5, Summer 1975, p. 96-100.

FELD, ALAN L.


FELD, LIPMAN G.


FELDMAN, BARRY L.


FELDMAN, GERALD P.

Good morning Mr. Smith: there is more to marketing than advertising and PR. Burroughs clearing house, v. 59, Aug. 1975, p. 28, 50.

FELDMAN, IRA.


FELDMAN, LAURENCE P.


FELDMAN, STEWART A.


ACCOUNTANTS' INDEX 1975

FELDSTEIN, MARTIN S.


FELKER, ROBERT P.


FELLER, B.


FELLERS, JAMES D.

Role of professional associations. (Guest editorial) CPA journal, v. 45, Jan. 1975, p. 5-6.


FELLOWES, JAMES.

Importance of a records storage system. Information & records management, v. 9, Feb. 1975, p. 16-17, 34.

FELLOWSHIPS

See Awards, Prizes And Contests.

FELLS, A. GEORGE.

Venture capital - can a Canadian entrepreneur find it here? Cost and management (Canada), v. 49, Jan.-Feb. 1975, p. 29-32.

FELSTEN, RALPH W.


FENSTERSTOCK, LYLE S.


FENWICK, DENNIS T.


FENWICK, IAN.


FENWICK, WILLIAM A.


FERBER, STANLY.


Six cherished malpractice myths, by Stanly Ferber and Bart Sheridan. Medical economics, v. 52, March 17, 1975, p. 150-1, 153-4, 156.
ACCOUNTANTS’ INDEX 1975

FERDERBER, CHARLES J.

FERENCE, THOMAS P.

FERGUS, RAYMOND F.

FERGUSON, CHARLES R.
Measuring corporate strategy. Homewood, Ill., Dow Jones-Irwin, c1974. 120 p. [201 F]

FERGUSON, EMMET F.
Let's put a ceiling on malpractice liability. Medical economics, v. 52, May 12, 1975, p. 132.

FERGUSON, ROBERT.

FERMOYLE, ROBERT T.

FERNVHOUGH, C. J.

FERRAR, ROBERT L.

FERRIS, FRANCIS D.

FERRIS, KENNETH R.

FESS, PHILIP E.

FESTETICS, PAUL.

FETTERS, MICHAEL L.

FETYKO, DAVID F.
Company social audit. Management accounting (NAA), v. 56, April 1975, p. 31-4.

FEWINGS, DAVID R.

FEYERHERM, ARLIN M.

FIBRE BOX MANUFACTURERS
See Paper Box Manufacturers

FIDELITY BONDS
See Insurance, Surety And Fidelity

FIDUCIARY ACCOUNTING
See Bankruptcy
Estates
Executors And Trustees
Liquidations And Receiverships
Trust Companies And Departments
Trusts

FIDUCIARY standards and the prudent man rule under ERISA. Pension and profit-sharing tax journal, v. 1, Summer (June) 1975, p. 228-45. (Reprinted from Harvard law review, v. 88, March 1975.)


FIEDELMAN, RONALD S.

FIEDLER, FRED E.

FIEDLER, JOHN A.

FIELD, C. A.

FIELD manual for statistical sampling.

FIELDGRASS, V.

FIELITZ, BRUCE D.

329


FIELTZ, BRUCE D. (Continued)

FIELTZ, BRUCE D. (Continued)


FILLEY, ALAN.


FILIUS, TED J.


FIFO in an inflationary environment.


FIFO METHOD

See Inventories - First-In, First-Out Method

FIFTY PER CENT OWNED COMPANIES

See Also Associated Companies
Joint Ventures


FIGLER, HOMER R.


FILDES, ROBERT.


FILE IN AND INDEXING

See Also Accountants' Office-Filing And Indexing


ACCOUNTANTS' INDEX 1975


FILLEY, ALAN.


FILIUS, TED J.


FIFO in an inflationary environment.


FIFO METHOD

See Inventories - First-In, First-Out Method

FIFTY PER CENT OWNED COMPANIES

See Also Associated Companies
Joint Ventures


FIGLER, HOMER R.


FILDES, ROBERT.


FILING AND INDEXING

See Also Accountants' Office-Filing And Indexing


ACCOUNTANTS' INDEX 1975

Canada

Developing countries

India

International


Ireland

Japan

FINANCE ACTS, GREAT BRITAIN
See Taxation, Great Britain


FINANCE COMPANIES
See Also Automobile Finance Companies
Factoring
Loan Companies
Loans


Lewis, Craig. CIT. Bankers monthly, v. 92, April 15, 1975, p. 22-4, 36, 40.


Financial management

Great Britain
Bland, Malcolm. Leasing and hire purchase. (Focus on finance for small companies) Accountancy (Eng.), v. 86, June 1975, p. 48, 50.

Management

FINANCE--Canada

New Zealand

Statistics


FINANCE COMPANIES, CAPTIVE


FINANCIAL accounting.

FINANCIAL accounting.

FINANCIAL accounting and reporting.

FINANCIAL accounting and reporting by face-amount certificate companies.

FINANCIAL ACCOUNTING FOUNDATION.


FINANCIAL ACCOUNTING STANDARDS BOARD.
Accounting and reporting by development stage enterprises. Stamford, Conn., 1975. 26 p. (Statement of financial accounting standards, no. 7, June 1975.) [*111.1 F]

Accounting changes related to the cost of inventory - dated June 1974, an interpretation of APB opinion no. 20. Stamford, Conn., 1974. 34 p. (Public record, v. 4, FASB interpretation no. 1.) [*111.1 F]


Accounting for contingencies. Stamford, Conn., 1975. 44 p. (Statement of financial accounting standards, no. 5) [*111.1 F]

FINANCIAL ACCOUNTING STANDARDS BOARD—

(Continued)

Transcript of public hearing held June 10-11, 1974.) [*111.1 F]


Applicability of FASB statement no. 2 to computer software (an interpretation of FASB statement no. 2). Feb. 1975. Stanford, Conn., 1975. 5 p. [*111.1 F]


Beresford, Dennis R. FASB proposes that deferred taxes for oil and gas intangible drilling costs be recorded, by Dennis R. Beresford and Ray J. Groves. (Financial reporting briefs) Financial executive, v. 43, June 1975, p. 10.


Beresford, Dennis R. Materiality being studied by the FASB, by Dennis R. Beresford and Ray J. Groves. (Financial reporting briefs) Financial executive, v. 43, June 1975, p. 10.


Chetkovich, Michael N. What's ahead in the next ten years. (In Hawkins & Sells. Selected papers 1974. New York, c1975, p.3-4.) [*111 H]

Classification of short-term obligations expected to be refinanced: an amendment of ARB no. 43, chapter 3A. Stanford, Conn., 1975. 26 p. (Statement of financial accounting standards no. 6, May 1975.) [*111.1 F]


ACCOUNTANTS' INDEX 1975


FASB interpretation no. 4 - applicability of FASB statement no. 2 to business combinations accounted for by the purchase method. (Official releases) Journal of accounting, v. 139, April 1975, p. 63-4.

FASB interpretation no. 4: applicability of FASB statement no. 2 to business combinations accounted for by the purchase method (an interpretation of FASB statement no. 2), Feb. 1975. Stamford, Conn., c1975. 4 p. [*111.1 F]

FASB interpretation no. 5 - applicability of FASB statement no. 2 to development stage enterprises. (Official releases) Journal of accounting, v. 139, April 1975, p. 64-5.

FASB interpretation no. 5: applicability of FASB statement no. 2 to development stage enterprises (an interpretation of FASB statement no. 2), Feb. 1975. Stamford, Conn., c1975. 3 p. [*111.1 F]


FASB interpretations nos. 4, 5 and 6 - applicability of FASB statement no. 2: to business combinations accounted for by the purchase method, to development stage enterprises, to computer software. Stamford, Conn., 1975. 124 p. (Public record, v. 1, 1975. Interpretations of FASB statement no. 2.) [*111.1 F]


FINANCIAL ACCOUNTING STANDARDS BOARD.- (Continued)

Imputing interest on debt agreements made under the federal Bankruptcy act dated June 1974, an interpretation of APB opinion no. 21. Stamford, Conn., 1974. 30 p. (Public record, v. 3, FASB interpretation no. 2.) [*111.1 F]


Kramer, Dan G. Who is making the rules? (Auditing and reporting) CPA (NYSS), v. 45, Nov. 1975, p. 69-70.


Mueller, Gerhard G. Accounting for multinationalis. (Fin- ance) Accountancy (Eng.), v. 86, July 1975, p. 68, 70, 72, 75.


Reporting gains and losses from extinguishment of debt, an amendment of APB opinion no. 30. Stamford, Conn., 1975. 8 p. (Statement of financial accounting standards, no. 4.) [*111.1 F]


FINANCIAL ACCOUNTING STANDARDS BOARD.

(Continued)


FINANCIAL ACCOUNTING STANDARDS BOARD

INTERPRETATIONS


FASB interpretation (research and development). (Auditing & reporting) CPA journal, v. 45, May 1975, p. 50. (Extract from Week in review (Haskins & Sells), March 7, 1975.)


ACCOUNTANTS’ INDEX 1975


Financial Accounting Standards Board. FASB interpretation no. 4: applicability of FASB statement no. 2 to business-combinations accounted for by the purchase method (an interpretation of FASB statement no. 2). Feb. 1975. Stamford, Conn., 1975. 4 p. [*111.1 F]


Financial Accounting Standards Board. FASB interpretation no. 5 - applicability of FASB statement no. 2 to development stage enterprises. (Official releases) Journal of accounting, v. 139, April 1975, p. 64-5.

Financial Accounting Standards Board. FASB interpretation no. 5: applicability of FASB statement no. 2 to development stage enterprises (an interpretation of FASB statement no. 2). Feb. 1975. Stamford, Conn., 1975. 3 p. [*111.1 F]

Financial Accounting Standards Board. FASB interpretations nos. 4, 5 and 6 - applicability of FASB statement no. 2: to business combinations accounted for by the purchase method, to development stage enterprises, to computer software. Stamford, Conn., 1975. 124 p. (Public record, v. 1, 1975. Interpretations of FASB statement no. 2) [*111.1 F]


Hicks, Ernest L. Reporting and auditing under ERISA. Financial executive, v. 43, July 1975, p. 16-23.

FINANCIAL ACCOUNTING STANDARDS BOARD STATEMENTS


Development stage companies’ accounting principles. (News & views) CPA (NYSS), v. 45, Sept. 1975, p. 9. (Excerpt from Executive news brief (Arthur Andersen & Co.), June 1975.)


FASB loss contingency statement. *Best's* review (Property/ Casualty Insurers), v. 76, June 1975, p. 94, 96.


ACCOUNTANTS' INDEX 1975

Financial Accounting Standards Board. Accounting for contingencies. Stamford, Conn., 1975, 44 p. (Statement of financial accounting standards, no. 5) [*111.1 F]


Financial Accounting Standards Board. FASB interpretation no. 4: applicability of FASB statement no. 2 to business combinations accounted for by the purchase method (an interpretation of FASB statement no. 2). Feb. 1975. Stamford, Conn., p. [*111.1 F]


Financial Accounting Standards Board. FASB interpretation no. 5 - applicability of FASB statement no. 2 to development stage enterprises. (Official releases) Journal of accountancy, v. 139, April 1975, p. 64-5.

Financial Accounting Standards Board. FASB interpretation no. 5: applicability of FASB statement no. 2 to development stage enterprises (an interpretation of FASB statement no. 2). Feb. 1975. Stamford, Conn., c1975. 3 p. [*111.1 F]

Financial Accounting Standards Board. FASB interpretations nos. 4, 5 and 6 - applicability of FASB statement no. 2: to business combinations accounted for by the purchase method, to development stage enterprises, to computer software. Stamford, Conn., 1975. 124 p. (Public record, v. 1, 1975. Interpretations of FASB statement no. 2) [*111.1 F]

Financial Accounting Standards Board. Reporting gains and losses from extinguishment of debt, an amendment of APB opinion no. 30. Stamford, Conn., 1975. 8 p. (Statement of financial accounting standards, no. 4) [*111.1 F]


FINANCIAL ACCOUNTING STANDARDS BOARD STATEMENTS-(Continued)

Seidler, Lee J. FASB standard no. 4: extinguishment of debt. Accounting issue, (Bear Stearns & Co.), Aug. 6, 1975, p. 4-5. (Reprint file, *A)

Seidler, Lee J. FASB standard no. 5: no more general reserves. Accounting issue, (Bear Stearns & Co.), Aug. 6, 1975, p. 6-12. (Reprint file, *A)


FINANCIAL ACCOUNTING V. TAX ACCOUNTING

See Tax Accounting V. Business Accounting

FINANCIAL analysis of the motor carrier industry 1974.


FINANCIAL ANALYSTS

See Security Analysts

FINANCIAL and accounting guide for nonprofit organizations.


FINANCIAL EXECUTIVES

See Also Accountants Controllers Corporations-Officers Treasurers


Jaeger, Irwin J. Here comes the credit executive. Credit and financial management, v. 77, Aug. 1975, p. 8-9, 32.


Orr, George W. President's job is easier. Management accounting (NAA), v. 56, June 1975, p. 25-6.


FINANCIAL facts about the meat packing industry 1973.


FINANCIAL INSTITUTIONS

See Also Financial Organizations In Previous Indexes And Under Specific Type, E.G., Banks And Banking Insurance Companies Investment Companies Saving And Loan Associations Trust Companies And Departments


FINANCIAL INSTITUTIONS: (Continued)


Canada

Financial management

Government regulation

India

India
Deepak, R. H. Shareholders under the convertibility option of financial institutions? Chartered accountant (India), v. 23, April 1975, p. 481-4.

FINANCIAL MANAGEMENT
Asset management - a problem and a program. Valuation consultant, v. 12, May 1975, p. 4.


Subrahmanyam, V. V. Net-work techniques for cost control. Chartered accountant (India), v. 23, June 1975, p. 573-6.


Data processing

Great Britain


India
Krishna, V. Procedure for the management of capital expenditure. Chartered accountant (India), v. 24, July 1975, p. 5-10.

FINANCIAL MANAGEMENT handbook for associations

FINANCIAL MODELS
See Also Accounting Models
Corporate Models
Decision Models
Investment Models
Mathematical Models
Stochastic Models


Berry, Brian J. L. Hedonic model of prices and assessments for single-family homes: does the assessor follow the market or the market follow the assessor? By Brian J.L. Berry and Robert S. Bednarz. Land economics, v. 51, Feb. 1975, p. 21-40.


FINANCIAL PLANNING (Continued)


FINANCIAL PLANNING (Continued)


FINANCIAL RELATIONS

See Public Relations


FINANCIAL reporting in the EEC and the international economy: a selected bibliography.


FINANCIAL reporting in units of general purchasing power.


FINANCIAL STATEMENTS

See Statements, Financial


FINANCING the energy industry,


FINCHER, CAMERON.

FINCK, ROBERT S.
Gain on sale of personal residence may be deferred or exempt, if special rules are met. (Personal) Taxation for accountants. v. 14, April 1975, p. 222-5.
Gain on sale of personal residence may be deferred or exempt, if special rules are met. Taxation for lawyers, v. 4, July-Aug. 1975, p. 59-62.

FIND a career that counts - in hospital financial management.

FINDLAY, M. CHAPMAN.

FINDLAY, RONALD.

FINERMAN, RALPH.
Change of majority to age 18 has estate planning implications, edited by Ralph Finerman. (Estate planning) CPA (NYSS), v. 45, June 1975, p. 80.

Estate tax closing letter is not a final closing agreement, edited by Ralph Finerman. (Estate planning) CPA journal, v. 45, March 1975, p. 66.
Executors contingent right to invade marital trust to pay death taxes, edited by Ralph Finerman. (Estate planning) CPA journal, v. 45, May 1975, p. 81.
Family estate - a caveat, edited by Ralph Finerman. (Estate planning) CPA (NYSS), v. 45, Oct. 1975, p. 82.
Gift tax credit as applied to reciprocal trusts, edited by Ralph Finerman. (Estate planning) CPA (NYSS), v. 45, Aug. 1975, p. 54-5.
IRS disqualification of pension plan can create havoc for estate planner, edited by Ralph Finerman. (Estate planning) CPA (NYSS), v. 45, June 1975, p. 79-80.
Post-death interest deductible as administration expense, edited by Ralph Finerman. (Estate planning) CPA journal, v. 45, April 1975, p. 76.
Potential pitfall in a do-it-yourself assignment of life insurance, edited by Ralph Finerman. (Estate planning) CPA (NYSS), v. 45, July 1975, p. 58.
Restricted bequests that qualify for marital deduction, edited by Ralph Finerman. (Estate planning) CPA (NYSS), v. 45, Sept. 1975, p. 74-5.
Running of the statute of limitations may impose surprise gift tax, edited by Ralph Finerman. (Estate planning) CPA (NYSS), v. 45, Sept. 1975, p. 74.
Tax Court overrules IRS on state death taxes, edited by Ralph Finerman. (Estate planning) CPA (NYSS), v. 45, Oct. 1975, p. 82.

ACCOUNTANTS' INDEX 1975
FINERMAN, RALPH.- (Continued)

Transfers under Uniform gifts to minors act, edited by Ralph Finerman. (Estate planning) CPA (NYSS), v. 45, Aug. 1975, p. 54.
Unexercised right to take against will not includable in estate, edited by Ralph Finerman. (Estate planning) CPA (NYSS), v. 45, Aug. 1975, p. 55-6.
Unexpected gift tax, edited by Ralph Finerman. (Estate planning) CPA journal, v. 45, May 1975, p. 82.
Use of ESOP in estate planning, edited by Ralph Finerman. (Estate planning) CPA (NYSS), v. 45, July 1975, p. 57-8.
Valuing a proprietorship interest, edited by Ralph Finerman. (Estate planning) CPA (NYSS), v. 45, June 1975, p. 80.

FINK, NATHAN G.

FINK, ROBERT S.

FINK, SHELDON I.

FINN, MYRLE.

FINNEGAN, J. PAUL.

FINNERAN, THOMAS R.

FINNIE, A. S.

FINNIE, J.


FIRE INSURANCE
See Insurance, Fire

FIRE LOSSES
See Also Insurance, Business Interruption

Insurance, Fire


ACCOUNTANTS' INDEX 1975


FIRST audit engagement.
Canadian Institute Of Chartered Accountants. Auditing Standards Committee. First audit engagement: an audit technique study. Toronto, r1975. 54 p. [*220 Acc]

FIRST AUDITS
See Auditing-First Audits


FIRST NATIONAL BANK OF CHICAGO.

FIRST NATIONAL CITY BANK.


FIRST public relations seminar conducted. (Society committee efforts) Louisiana CPA, v. 34, Winter 1974-75, p. 8-10.

FIRTH, MICHAEL.
Use of chart analysis in valuing stocks and shares. Certified accountant (Eng.), Feb. 1975, p. 87-90, 121.

FIRTH, MICHAEL A.

FISCAL POLICY

Canada


FISHCANNING AND PRESERVING See Canning And Preserving


FITNESS movement seen curbing high cost of illness to U. S. industry.


FIXED ASSET REPLACEMENTS
See Replacements

FIXED ASSETS
See Assets, Fixed

FIXED COSTS
See Also Direct Costs
Increment And Decrement Costs
Marginal Costs
Original Costs
Standard Costs
Variable Costs


FIXLER, L. DONALD.

FIXTURES
See Furniture And Fixtures

FLAMHOLTZ, ERIC G.

FLANAGAN, ROBERT J.

FLANIGAN, GEORGE B.
FLINN, R. A.


FLIPPEN, EDWARD L.


FLOOD, TED.


FLOODS

See Disasters

FLOOR COVERING

See Also Carpets And Rugs

Cork And Cork Products

LinoLeum

FLORES, PORFIRIO M.


FLORIAN, MICHAEL.


FLORIDA ACCOUNTANTS ASSOCIATION.


FLORIDA, UNIVERSITY

Institute of Food and Agricultural Sciences. Cooperative Extension Service.


FLORIDIS, R. G.


FLORISTS


Accounting


Management


FLOTATION

See Corporations-Flotation

FLOW CHARTS

See Also Data Processing - Flow Charts

Graphic Methods

Organization Charts


Wofford, Larry E. Analyzing the residential mortgage loan portfolio - a suggested approach, by Larry E. Wofford and David P. Higgins. REIT review, v. 3, Fall 1975, p. 15-27.


FLOW-THROUGH METHOD OF DEPRECIATION

See Depreciation, Depletion And Obsolescence-Flow-Through Method


FLOWERS, VINCENT S.


FLOWERS, WILLIAM BAKER.


Through the ages. Accounting historian, v. 2, Fall 1975, p. 2.

FLOYD, THOMAS A.


FLUKER, DAVID T.

Newspaper benefits when carriers join staff. Newspaper controller, v. 28, Sept. 1975, p. 3.

FLYNN, GERALD M.


FLYNN, JAMES.


FLYNN, JOSEPH M.


343


FOELLER, WILLIAM H.


FOER, ALBERT A.
What every lawyer should know about consumer reports. American Bar Association journal, v. 61, July 1975, p. 857-60.

FOGEL, JAMES H.
To the I.R.S., 'tis better to give than to lobby. American Bar Association journal, v. 61, Aug. 1975, p. 900-3, 964.

FOIGHT, LLOYD S.

FOLDES, L. P.

FOLEY, JAMES F.

FOLTZ, NANCY.

FOOD

Committee For Economic Development. New U.S. farm policy for changing world food needs, a statement on national policy by the Research and Policy Committee of the Committee for Economic Development. New York, 1974, 66 p. [*270 C]


Government regulation
Committee For Economic Development. New U.S. farm policy for changing world food needs, a statement on national policy by the Research and Policy Committee of the Committee for Economic Development. New York, 1974, 66 p. [*270 C]


Pricing


Pate, James L. Volatile food prices now moving down as inflation shows substantial moderation. (Economic highlights) Commerce today, v. 5, May 12, 1975, p. 2-3.


FOOD PRODUCTS MANUFACTURERS

Government regulation

FOOD RETAILERS
See Also Chain Stores, Grocery Chains
Grocery Retailers
Supermarkets


Government regulation

Statistics

FOOD SERVICE INDUSTRY


FOOD SERVICE INDUSTRY-(Continued)

FORD, ALLEN.
Travel expenses for a visiting professor. Accounting review, v. 50, April 1975, p. 338-44.

FORD, JAMES S.

FORD, NEIL M.

FORD, PRESLEY S.

FORD FOUNDATION.


FORD MOTOR CO.
Products liability ... second collision issue. American Bar Association journal, v. 61, April 1975, p. 496-7.


FORECAST AUDITS
See Business Forecasting - Auditing


FORECASTING
See Business Forecasting
Professional Ethics - Forecasts
Sales Forecasting
Statements, Financial - Forecasts

FORECASTING local government spending.
Scott, Claudia Devita. Forecasting local government spending. Washington, Urban Institute, c1972. 142 p. (Prepared in cooperation with the Municipal Finance Officers Association) [344 S]
FOREIGN BRANCHES

FOREIGN BRANCHES
See Branches, Foreign
Holding Companies And Subsidiaries, Foreign Subsidiaries

FOREIGN CORPORATIONS
See Corporations, Foreign

FOREIGN DIRECT INVESTMENT REGULATIONS
See Also Investments - Foreign


FOREIGN EXCHANGE
See Also Currency Futures
Taxation, United States-Foreign Exchange

Exchange control regulations as applicable to Indians abroad. Finance and society (India), v. 1, March 1975, p. 116-21.
Kothari, M. M. Malpractices in foreign exchange dealings - need to strike at every nook. Finance and society (India), v. 1, March 1975, p. 113-15.

Mueller, Gerhard G. Accounting for multinationals. (Finance) Accountancy (Eng.), v. 86, July 1975, p. 68, 70, 72, 75.
Whitman, Marina V. N. Payments adjustment process and the exchange rate regime; what have we learned? American economic review, v. 65, May 1975, p. 133-46.

Accounting
ACCOUNTANTS' INDEX 1975


Australia


Data processing


Germany


Great Britain


India


FOREIGN EXCHANGE--Accounting (Continued)

Ireland


FOREIGN EXCHANGE rates and restrictions.


FOREIGN INVESTORS TAX ACT OF 1966


FOREIGN OPERATIONS

See Also Branches, Foreign Corporations, Foreign Corporations, Multinational Export And Import Trade Foreign Trade Holding Companies And Subsidiaries, Foreign Subsidiaries


Caverly, Robert J. Closeup look at the potential infinity of East-West trade. Panorama (Harris, Kerr, Forster) no. 1, Summer 1975, p. 6-9, 24-5.

Green, Eric F. Trading tightrope: balance of payments and trade becoming increasingly delicate. vital. Panorama (Harris, Kerr, Forster), no. 1, Summer 1975, p. 4-5, 23-4.


Rosenfeld, Paul. Foreign operations and inflation accounting (a golden opportunity). Accountancy (Eng.), v. 86, Feb. 1975, p. 37-41. (Title in publication: The golden opportunity.)


Storey, Rollyn L. Everything you always wanted to know about broker services, internationally. Risk management, v. 22, May 1975, p. 6-8, 10-12, 14-15.

Storey, Rollyn L. Everything you always wanted to know about broker services internationally -continued. Risk management, v. 22, June 1975, p. 6-8, 10, 12-13.


Accounting

FOREIGN OPERATIONS—Finance

Finance

Government regulation

Internal audit and control

Management

Reports and statements

Taxation
See Taxation, Foreign Operations. Under Name Of Country

FOREIGN OPERATIONS IN ASIA

FOREIGN OPERATIONS IN AUSTRALIA

FOREIGN OPERATIONS IN BERMUDA

FOREIGN OPERATIONS IN BRAZIL

FOREIGN OPERATIONS IN CANADA

FOREIGN OPERATIONS IN COLOMBIA

FOREIGN OPERATIONS IN DEVELOPING COUNTRIES

FOREIGN OPERATIONS IN EGYPT

FOREIGN OPERATIONS IN EUROPE

FOREIGN OPERATIONS IN FRANCE

FOREIGN OPERATIONS IN GERMANY

FOREIGN OPERATIONS IN INDONESIA

FOREIGN OPERATIONS IN IRAQ

FOREIGN OPERATIONS IN IRELAND

FOREIGN OPERATIONS IN JAPAN

ACCOUNTANTS' INDEX 1975

FOREIGN OPERATIONS IN LATIN AMERICA


FOREIGN OPERATIONS IN MEXICO


Ellsworth, David G. Mexico opens the door to resort development. *Real estate review*, v. 5, Spring 1975, p. 36-51.


FOREIGN OPERATIONS IN NIGERIA


FOREIGN OPERATIONS IN PANAMA


FOREIGN OPERATIONS IN PERU


FOREIGN OPERATIONS IN SPAIN


FOREIGN OPERATIONS IN SWITZERLAND

Kronauer, Mario. Information given for tax purposes from Switzerland to foreign countries especially to the United States for the prevention of fraud or the like in relation to certain American taxes. *Tax law review*, v. 30, Fall 1974, p. 47-99.

FOREIGN OPERATIONS IN THE CAYMAN ISLANDS


FOREIGN OPERATIONS IN THE DOMINICAN REPUBLIC


FOREIGN OPERATIONS IN THE MIDDLE EAST

FOREIGN TAX HAVENS

See Tax Avoidance

Taxation, Developing Countries

Taxation, Under Name Of Specific Country, E.G. Brazil

FOREIGN TRADE

See Also Branches, Foreign Corporations, Foreign Export And Import Trade Foreign Operations Holding Companies And Subsidiaries, Foreign Subsidiaries


Caverly, Robert J. Closeup look at the potential infinity of East-West trade. Panorama (Harris, Kerr, Forster) no. 1, Summer 1975, p. 6-9, 24-5.


Green, Eric F. Trading tightrope: balance of payments and trade becoming increasingly delicate, vital. Panorama (Harris, Kerr, Forster), no. 1, Summer 1975, p. 4-5, 23-4.


U.S. trade moves into surplus; recession curbs quarter's imports. Commerce today, v. 5, May 12, 1975, p. 11-12.


European Economic Community


Woolf, Emile. Understanding stock profits. (Mainly for students) Accountancy (Eng.), v. 86, Jan. 1975, p. 98, 100-1, 104.

Government regulation


Great Britain


India


Ireland


Poland


Taxation

See Taxation, Foreign Trade, Under Name Of Country

Union of Soviet Socialist Republics


FOREIGN WEALTH DEPRIVATIONS

See Expropriations

FOREMEN AND SUPERVISORS


Wright, Lyle H. How to supervise first-line supervisors effectively: Air force comptroller, v. 9, July 1975, p. 34-5.

FORENSIC ACCOUNTING

See Evidence

FORER, HENRY D.


FORESTS AND FORESTRY

See Also Depreciation, Depletion And Obsolescence - Timberlands Lumber Industry Timberlands Trees

Taxation

See Taxation, United States-Forests

FORAGE

See Also Accounts - Liability Commercial Crime Defalcations Fraud

FORM 8-K (SEC)

FORM 10-K (SEC)

FORM 10-Q (SEC)

ACCOUNTANTS' INDEX 1975

FORSTER, JOEL M.-(Continued)


FORSYTH, J. D.

FORTUNATO, PAT.


FORTUNE directory of the fifty largest commercial-banking companies outside the U.S. Fortune, v. 92, Aug. 1975, p. 164-5.


FORTUNE directory of the second 500 largest industrial corporations. Fortune, v. 91, June 1975, p. 120-48.


FOSTER, DAVID S.

FOSTER, EARL M.

FOSTER, GEORGE.


FOSTER, RICHARD N.

FOSTER, VERLYN.

FOSTER, WILLIAM C.


FOTH, EDWARD C.

FOULKES, FRED K.

FOUNDATION FOR SOCIAL SHAREHOLDERS.

FOUNDAIONS
See Also Institutions
Non-Profit Organizations


ACCOUNTANTS’ INDEX 1975


Accounting


Belshaw, Hugh. Example to the rest. (Focus on charities) Accountancy (Eng.), v. 85, Dec. 1974, p. 58, 60.


Law


Reports and statements


Taxation

See Taxation, United States-Foundations

FOUNDRIES, BRASS

See Also Metal Work

FOUNTAIN, JOHN.


FOURNIES, FERDINAND F.


FOUTS, JOHN D.

How to use your auditor. Cooperative accountant, v. 28, Fall 1975, p. 56-60.

FOUTZ, PAUL B.


FOWLER, DEREK.


FOWLER, GARRY.


FOX, CHARLES N.


FOX, DENNIS C.


FOX, H. LAWRENCE.


FOX, HARLAND.


FOX, HAROLD W.


FOX, JOSEPH M.


FOX, LAFE P.


FOX, M. J.


FOX, SIDNEY.

ERISA’s impact on the multiemployer plan, by Sidney Fox and Andrew J. Fair. Pension and profit-sharing tax journal, v. 1, Spring (March) 1975, p. 121-32.

FRAGNER, BERVYN N.


FRAIDIN, STEPHEN.

ACCOUNTANTS' INDEX 1975


FRANCIA, ARTHUR J.

FRANCIS, ARTHUR.
Davies, Celia. Many dimensions of performance measurement - there is more to performance than profits or growth, by Celia Davies and Arthur Francis. (Research) Organizational dynamics, v. 3, Winter 1975, p. 51-65.

FRANCIS, JACK CLARK.


FRANCK, THOMAS M.
Canada's foreign investment control experiment: the law, the context and the practice, by Thomas M. Franck and K. Scott Gudger. New York University law review, v. 50, April 1975, p. 76-146.

FRANK, BARRY H.

FRANK, EDWIN H.
Lawyer counseling considerations in representing condominium purchasers, by Edwin H. Frank and others. Real property, probate and trust journal, v. 10, Fall 1975, p. 464-70.

FRANK, HUGO.
Improving return on investment through classification merchandising control. Retail control, v. 43, Nov. 1974, p. 53-64.

FRANK, JANE LAKES.

FRANK, JERRY S.

FRANK, WALTER C.

FRANK, WERNER G.

FRANKE, REIMUND.

FRANKEL, JEROLD M.

FRAIR, LES.
FRAIR, LES.

FRAIR, LES.
FRAIR, LES.

FRAIR, LES.
FRAIR, LES.
See Franchising.

FRAIR, LES.
FRAIR, LES.
FRANCHISE FEES
See Franchising.

FRAIR, LES.
FRAIR, LES.
FRANCHISE FEES
See Taxation. United States - Franchise Fees

FRAIR, LES.
FRAIR, LES.
FRANCHISE FEES
See Taxation. United States - Franchise Fees

FRAIR, LES.
FRAIR, LES.
FRANCHISE TAXES
See Taxation. Franchise. Under Name Of Particular State Taxation. United States-States

FRANCK, LES.
FRANCK, LES.
FRANCHISING
See Also Taxation. United States - Franchising

Antitrust law - Schwinn re-cycled - enforced restrictions on location of franchised retail outlets held a per se violation of section 1 of the Sherman act. New York University law review, v. 49, Nov. 1974, p. 957-70.


Accounting


Costs

Law
FRANKENBERGER, BERTRAM.

FRANKFURTER, GEORGE M.

FRANKHAUSER, MAHLON M.

FRANKLE, ALAN W.

FRANKLIN, BENJAMIN.
Murphy, George J. Benjamin Franklin on accounting. (Historical vignette) Accounting historian, v. 2, Fall 1975, p. 3.

FRANKLIN, JEROME L.

FRANKO, LAWRENCE G.

FRASER, A. G.

FRASER, D. J.

FRASER, DONALD R.

FRANKENBERGER, BERTRAM.

FRASER, EDIE.

FRASER, GORDON O.

FRATERNAL INSURANCE
See Insurance, Fraternal

FRAUD
See Also Banks And Banking-Fraud And Defalcation
Commercial Crime
Defalcations
Dishonesty
Forgery
Internal Control
Negligence
Professional Ethics
Shortages
Tax Evasion

American Institute Of Certified Public Accountants. Equity Funding SpecialCommittee. Report of the Special Committee on Equity Funding: the adequacy of auditing standards and procedures currently applied in the examination of financial statements. New York, c1975. 46 p.[*170 A]
Auditors - guardians of morals? (News & views) CPA (NYSS), v. 45, Sept. 1975, p. 9-10. (Excerpt from Week in review (Haskins & Sells), June 20, 1975.)

Computer-related fraud. Management services. CPA (NYSSA), v. 45, June 1975, p. 61-2. (Excerpt from Some computer-related fraud convictions may be more difficult to secure. Computer security newsletter, Jan.-Feb. 1975.)


DICKOZ, Paul. 10b-5 liability expanded against accounts. (Recent cases) Securities regulation law journal, v. 3, Summer 1975, p. 183-5.


DIRKS, Ray. Equity Funding aftermath. Barron's, June 23, 1975, p. 3, 8, 12, 14, 16, 18. (Reprint file. *B)


Hanson, Walter E. Coping with management fraud. (Auditing & reporting) CPA journal, v. 45, May 1975, p. 49-50. (Excerpt from Focus on fraud: the new ethic. by Walter E. Hanson. Word (Pear, Marwick, Mitchell), Autumn 1974, p. 3-4.)


FRAUD penalty computation. (Taxes in figures) Taxation for accountants, v. 14, April 1975, p. 221.

FRAZER, DAVID R.


FREDRIKSEN, CHRISTIAN P.

FREE Lancers improve on-time program deliveries by 50 percent. (Users report) Infosystems, v. 22, March 1975, p. 56, 58.

FREEDMAN, AUDREY.

FREEDMAN, MONROE H.

FREEDMAN, ROBERT.

FREEDOM OF INFORMATION ACT

SILVERMAN, BARBARA ANN. Freedom of information act requires disclosure of IRS letter rulings. (Cases noted) University of Miami law review, v. 29, Spring 1975, p. 610-16.
Webster, George D. Amendments to Information act broaden access to government data. (Legal) Association management, v. 27, May 1975, p. 26, 28.

FREELAND, JAMES J.

FREELAND, JAMES R.

FREEMAN, BRIAN M.
State power to tax trust income on basis of settlor's or grantor's residence or domicile. Taxes - the tax magazine, v. 53, April 1975, p. 237-44.

FREEMAN, GAYLORD.

FREEMAN, J. M.

FREEMAN, MARTIN B.
Use of voting trust in a B reorganization. (Tax clinic) Tax adviser, v. 6, Feb. 1975, p. 82.

FREEMAN, R. B.

FREEMAN, ROBERT J.

FREI, ROBERT R.
Tax problems in corporate acquisitions other than reorganizations - from the seller's point of view. Taxes - the tax magazine, v. 52, Dec. 1974, p. 821-42.
ACCOUNTANTS' INDEX 1975

FREIDBERG, SIDNEY.

FREJDIN, RICHARD G.
IRS outlines steps to apply for alternative depletion. (Special tax treatment) Journal of taxation, v. 42, May 1975, p. 278.

FREIDKES, NAHUM.

FREIGHT CARS

FREIGHT CHARGES

FREIMAN, DAVID J.

FREIREICH, IRA.

FREITAG, WILLIAM.

FRENCH, J. J.

FRENCH, PETER H.
Return of the standard. (Management services) CA magazine (Can.), v. 106, April 1975, p. 57-9.

FRENCH, WARREN A.

FRENKEL, JACOB A.

FRERER, BRUCE.

FRESHWATER, JOHN F.

FREW, DAVID R.

FREY, KAREN M.

FRIDHOLM, ROGER.

FRIED, LOUIS.
Up the data processing manager or if you're so smart, why ain't you rich? (DPM forum) Modern data, v. 7, Nov. 1974, p. 40-1.

FRIEFLAND, EDWARD.
Oil and the decline of western power, by Edward Friedland, Paul Seabury and Aaron Wildavsky. Political science quarterly, v. 90, Fall 1975, p. 437-50.

FRIEDMAN, ABRAHAM.

FRIEDMAN, AVERY S.

FRIEDMAN, GARY H.

FRIEDMAN, HARVEY W.

FRIEDMAN, IRVING S.

FRIEDMAN, JACK P.
How to value variable payment mortgages. Real estate review, v. 5, Fall 1975, p. 92-6.

FRIEDMAN, K. BRUCE.
Special types of property in revocable trusts. (In Institute On Estate Planning. 8th, University of Miami Law Center, 1974. Proceedings. Indianapolis, 1974. Chapter 74-17.) [750.2]}

FRIEDMAN, KENNETH M.
ACCOUNTANTS' INDEX 1975

FRIEDMAN, SHELDON.

FRIEDMAN, WALTER F.

FRIEDMAN, YORAM.

FRIEND, IRWIN.

FRIERSON, JAMES G.

FRIES, BRANT E.

FRIESEN, R. A.

FRINGE BENEFITS
See Also Accountants' Office-Fringe Benefits
Employee Benefits
Pensions
Profit Sharing
Stock Options
Stock Purchase


FRIEDMAN, SHELDON.

Taxation
See Taxation, United States-Fringe Benefits


FRISCH, ROBERT A.
ESOTs, a way to corporate financing & stock preservation. Valuation consultant, v. 12, Aug. 1975, p. 3-5.

FRISCHKNECHT, FEDERICO.

FRIZELLE, PAMELA J.

FROEMMING, ROGER G.
Joint enforcement plan. (President's page) Wisconsin CPA, March 1975, p. 3.

FROME, ROBERT L.

FROMM, ERWIN F.

FROST, DAVID.

FROST, L. N.

FROZEN FOOD
See Food, Frozen

FROZEN FOOD LOCKERS
See Cold Storage Lockers

FROZEN MEALS
See Food, Frozen

FRUIT AND VEGETABLE CANNING
See Canning And Preserving
ACCOUNTANTS' INDEX 1975

FUKE, JOHN M.

FULLFILLING user expectations. (Below the line) Accountancy (Eng.), v. 86, Jan. 1975, p. 64.


FULL-TIME hospital physicians. Modern healthcare, v. 3, April 1975, p. 16q-16t, 16v, 16x.

FULLER, HAROLD L.

FULLER, JAMES P.


FULLERTON, JAMES D.

FULMER, JOHN G.

FULP, RICHARD V.

FUNCTIONAL OR RESPONSIBILITY ACCOUNTING


FUND FLOW STATEMENTS
See Statements, Financial-Funds

FUND-RAISING ORGANIZATIONS
See Non-Profit Organizations, Fund Raising Organizations

FUNDAMENTAL methods of mathematical economics.

FUNDAMENTALS of accounting.
ACCOUNTANTS’ INDEX 1975

FUNDAMENTALS of management accounting.

FUNDAMENTALS of management for the physielsen.

FUNDED DEBT
See Bonds
Debt-Funded

FUNDS
See Also Reserves
Sinking Funds
Statements, Financial-Funds


Accounting


Government


Industrial
See Funds-Revolving

Mutual


FUNDAMENTALS of management accounting.

———. Government regulation


———. Management


Offshore mutual

Oil drilling

Pension
See Pension Funds

Pooled
See Also Taxation, United States - Pooled Funds

Government Regulation

Reports and statements

Sinking
See Sinking Funds

Trust


Goldberg, Steven S. Pension plans and executive compensation. NewYork, Practising Law Institute, c1974. 765 p. (Tax law and practice; Practice handbook series, no. 8.) [223.7 G]


Welfare
See Also Taxation, United States-Welfare Funds

Auditing
Government Regulation

Working capital

361
ACCOUNTANTS' INDEX 1975

FUTURE trends in employee benefits.


FUTURES
See Also Commodity Brokers
Commodity Exchanges
Cotton Futures
Currency Futures
Hedging
Wool Futures


Watling, Tom. Commodity futures markets - high risks and high gains. (Main for students) Accountancy (Eng.), v. 86, Nov. 1975, p. 98, 100, 102.


Government regulation
G

GABLE, L. G.

GABRIEL, ALAN B.

GABRIEL, PETER P.
Managing corporate strategy to cope with change. Conference Board record, v. 12, March 1975, p. 57-60.

GADAROWSKI, JAMES J.

GADON, HERMAN.

GADSDEN, HENRY.

GAFFNER, GERALD L.

GAFFNEY, FRANCIS M.

GAFFNEY, GEORGE.

GAINE, WILFRED E.
Right for today...and tomorrow. Veterinary economics, v. 16, March 1975, p. 48-9, 52, 54-6.

GAINES, TILFORD C.
How sound is the banking system today? Bankers monthly, v. 91, Nov. 15, 1974, p. 4, 6-7.

GAL, SHMUEL.

GAL, THOMAS.

GALAI, D.

GALBRAITH, JOHN KENNETH.

GALE, BRADLEY T.

GALEN, RICHARD E.
Securities law - section 16(b) - an exchange of securities pursuant to a merger does not constitute a section 16(b) purchase unless... (Recent decision) George Washington law review, v. 42, Aug. 1974, p. 1141-56.

GALLAGHER, MICHAEL C.

GALLAGHER, RICHARD.
Case study: how one hospital system audited its blood units. Hospital financial management, v. 29, June 1975, p. 48-53.

GALLAGHER, THOMAS J.

GALAHAN, J. W.

GALVIN, CHARLES O.

GAMBLING


GAMES
See Business Games
Toy Manufacturers

GANESAN, M. K.
GANNON, MARTIN J.


GANOE, CHARLES S.

International banking changes course, by Charles S. Ganoe and others. Bankers monthly, v. 92, June 15, 1975, p. 16-17, 20-1.


GANTI, ANNAJEE R.


GARRETT, DAVID J.


Schlenger, Jacques T. Double benefit derived from posthumously paid state gift taxes, which are allowed as both a deduction from decedent's estate under Section 2053 and as a credit for state death taxes paid under Section 2011, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) Estate planning, v. 2, Summer 1975, p. 231-2.


Schlenger, Jacques T. Marital share gift conditioned on wife's filing of written election to accept the bequest held to qualify for marital deduction; right of election seen as similar to that granted by statute to disinherited spouse, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) Estate planning, v. 2, Summer 1975, p. 236-8.


Schlenger, Jacques T. Service issues three revenue rulings that rental properties held for the production of income do not qualify as a closely held business...under Section 6166(a), by Jacques T. Schlenger and David J. Garrett. (Current tax developments) Estate planning, v. 3, Autumn 1975, p. 45-6.


GARE, R. J.

ACCOUNTANTS' INDEX 1975

GARRETT, RAY.

GARRETT, RAYMON D.

GARRISON, GEORGE.
Tinari, Frank D. Introducing the educational opportunity fund student to the business curriculum: the experience at Seton Hall University, by Frank D. Tinari and George Garrison. Journal of business (Seton Hall), v. 13, May 1975, p. 23-32.

GARRISON, RAY H.

GARROU, JOHN L. W.

GARTLAND, PETER.
Insurance revolution. (Focus on risk management) Accountancy (Eng.), v. 86, Feb. 1975, p. 60.

GARVEY, PATRICK J.

GARVIN, D. F.

GAS
See Also Public Utilities


GAS LEASES
See Oil Leases

GAS, NATURAL

GARRETT, RAY.
Melcher, Ronald W. Risk and return in the electric utility and natural gas industries. MSU business topics, v. 23, Spring 1975, p. 48-54.
Partridge, John W. More supply, the key to energy sufficiency. Public utilities fortnightly, v. 96, Sept. 25, 1975, p. 34-7.

Accounting
Arthur Andersen & Co. Accounting for oil and gas exploration and development costs. Brief of Arthur Andersen & Co. before the Committee on Extractive Industries of the AccountingPrinciples Board of the American Institute of Certified Public Accountants, for presentation at public hearing on Nov. 22-23, 1971, Chicago, 1971. 31 p. [*250 Oil 2]

Canada

Cost accounting
Arthur Andersen & Co. Accounting for oil and gas exploration and development costs. Brief of Arthur Andersen & Co. before the Committee on Extractive Industries of the AccountingPrinciples Board of the American Institute of Certified Public Accountants, for presentation at public hearing on Nov. 22-23, 1971, Chicago, 1971. 31 p. [*250 Oil 2]

Costs

Government regulation

365
GAS, NATURAL—Great Britain

Great Britain

Insurance

Pricing

Rates

Reports and statements
Arthur Andersen & Co. Accounting for oil and gas exploration and development costs. Brief of Arthur Andersen & Co. before the Committee on Extractive Industries of the AccountingPrinciples Board of the American Institute of Certified Public Accountants, for presentation at public hearing on Nov. 22-23, 1971. Chicago, 1971. 31 p. [*250 Oil 2]

Taxation
See Taxation, United States - Natural Gas

GAS ROYALTIES
See Royalties

GAS STORAGE
See Underground Storage

GAUSEE, JOHN.

GASOLINE SERVICE STATIONS
See Automobile Service Stations

GASSMANN, ROSA-ELIZABETH.
Survey of the development of auditing in Germany. Accounting historian, v. 1, April 1974, p. 4.

GATT
See Taxation - General Agreements On Tariffs And Trade (GATT)

GAUDETTE, J. M.

GAUHNITZ, JACK E.

GUTHIER, ANDRE.

GAUTIER, JACQUES P.

GAVIN, MARSHALL P.

GAYLORD, E. O.
Lease vs. equipment purchase. Motor freight controller, Nov. 1975, p. 3-5, 9-11.

GAYTON, ROBERT J.

GAZELLE, JAMES A.

GEAR, ANTHONY E.

GEARHALL, AOHEANN BEAN MHIC.


GEBHARDT, LAWRENCE J.

GEE, CHUCK Y.

GEHRLEIN, WILLIAM V.

GEIS, NORMAN.
Representing the condominium developer: tending the paper jungle. Real property, probate and trust journal, v. 10, Fall 1975, p. 471-94.

GELB, BERNARD A.
ACCOUNTANTS’ INDEX 1975

GELB, BETSY D.

GELDERS, L.

GELLEIN, OSCAR S.

GELLER, BARRY J.

GELLER, MORTON.

GELLHORN, ERNEST.

GEMAR, W. J.
Making the most of your computer. Accountant (Eng.), v. 172, May 8, 1975, p. 591-3.

GENERAL AGREEMENT ON TARIFFS AND TRADE (GATT)
See Taxation-General Agreement On Tariffs And Trade (Gatt)

GENERAL AUTOMATION.


GENERAL MINING LAW OF 1872

GENERAL MOTORS CORPORATION.

GENFAN, HERB.

GENSCH, DENNIS H.

GENTRY, JAMES A.

GENTRY, JAMES W.

GEORGE, FRANK HONYWILL.

GEORGE, WILLIAM R.

GEORGEN, W. DONALD.
Evaluating internal controls. (Auditing and reporting) CPA (NYSS), v. 45, Aug. 1975, p. 44. (Excerpt from Financial executive, April 1975.)

GEORGIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS.
Committee on Accounting and Auditing Procedures.

GERBOTH, DALE L.

GERMANI, ROBERT A.

GERMANN, JOHN.

GERSHOW, ELLEN R.
GERWEC, JOHN E.

GERWEC, JOHN E.


GETZ, ERNEST.

GETZELMAN, JOHN C.

GEURTS, MICHAEL D.

GEVIRTZMAN, ROBERT.

GHEE, WILLIAM K.

GHOSE, P. K.

GHOSE, S. N.
Economics of incentives. (Students’ section) Management accountant (India), v. 10, May 2, 1975, p. 373-4.

GHOSH, BISWANATH.
Public sector and the fifth five-year plan. Management accountant (India), v. 10, May 2, 1975, p. 313-16.

GHOSH, S. K.

GHOSH, SYAMAL K.

GIARDINA, JAMES A.

GIBBENS, DANIEL G.

GIBBINS, MICHAEL E. S.

GIBBONS, CHARLES C.

GIBBONS, JAMES E.

GIBBS, GEORGE J.

GIBBS, THOMAS E.

GIBLIN, EDWARD.


Ornati, Oscar A. Recession layoffs can be discriminatory, by Oscar A. Ornati and Edward J. Giblin. Management review, v. 64, May 1975, p. 25-33.

GIBLIN, J.

GIBSON, BRUCE.

GIBSON, C. J.

GIBSON, CHARLES.

GIBSON, CHARLES H.

GIBSON, CORINE.


ACCOUNTANTS’ INDEX 1975

GIBSON, FRANK K.

GIBSON, J. DOUGLAS.

GIBSON, MALCOLM.

GIBSON, WILLIAM F.

GIDDINGS, JAMES I.

GIDDINGS, PAULL M.
Why the malpractice plague is passing some states by. Medical economics, v. 52, May 26, 1975, p. 37-8, 40, 42.

GIEGOLD, WILLIAM C.
MBO after all these years. Conference Board record, v. 12, July 1975, p. 49-52.

GIFFORD, ADAM.

GIFFORD, WILLIAM C.

GIFFORD, WILLIAM R.


GIFT tax.

GIFTS
See Also Taxation, United States-Gifts

GIGGLING in the dark. (Below the line) Accountancy (Eng.), v. 86, Feb. 1975, p. 82.

GILB, TOM.

GILBERT, GARY C.

GILBERT, JAMES B.

GILBERT, LEWIS D.
More disclosure on company reports. Accounting forum, v. 45, May 1975, p. 31-41.

GILBERT, R. NEAL.

GILBERT, WILLIAM A.

GILBREATH, GLENN H.

GILCHRIST, CHRISTOPHER.

GILJUM, JOSEPH P.
ACCOUNTANTS' INDEX 1975

GILKISON, W. S.


Examination tips. (Mainly for students) Accountants' journal (N.Z.), v. 53, Sept. 1974, p. 84.


GILSON, MILO.


GIMMY, ARTHUR E.


GINSBURG, JOSEPH.


ACCOUNTANTS' INDEX 1975


GINSBURG, MARTIN D.

GINSBURG, SIGMUND G.

GIRMES, D. H.

GIVING CEOs a chance to trade ideas with the comptroller of the currency. Banking, v. 67, Feb. 1975, p. 90-1.

GLANZBERG, AL.
If you don't do your marketing homework, you may just flunk the course, by Al Glanzberg and Lew Lehrman. Hospitality (Food and lodging), v. 13, Nov. 1974, p. R32-R34.

GLASER, GEORGE.

GLASS, DAVID.

GLASS-STEAGALL ACT

GLASSBERG, CARL L.
Attack on the home office deduction, by Carl L. Glassberg and Michael Ward. (Tax talk) Retail control, v. 43, April-May 1975, p. 36-8.
Benetfts of the ADR system and accelerated depreciation, by Carl L. Glassberg and Michael Ward. (Tax talk) Retail control, v. 43, Jan. 1975, p. 35-41.


GLASSER, GERALD J.

GLASSEY, C. ROGER.

GLATT, HERMAN.

GLEAZER, EDMUND J.

GLEESON, JUNE.

GLEESON-WHITE, M. A.

GLEIM, IRVIN N.

GLEIMIUS, RUTGERT.

GLEN, ROY H.
Cummings, T. G. Intervention strategies for improving productivity and the quality of work life, by T. G. Cummings, Edmond S. Molloy and Roy H. Glen. (Research) Organizational dynamics, v. 4, Summer 1975, p. 52-68.

GLEDNING, ROBERT.
GLICKFELD, BRUCE S.

GLICKFELD, BRUCE S.

GLOVER, FRED.


GLOVER, G. N.


GLOVER, RICHARD.


GLUCK, FREDERICK W.


GLUECK, WILLIAM F.


GOBAR, ALFRED J.


GODDU, GEORGE A.


GODFREY, DAVID.


GODFREY, HOWARD.


GODWIN, LARRY B.

CPA and user opinions on increased corporate disclosure. CPA (NYSS), v. 45, July 1975, p. 31-5.

GOEKE, JOSEPH R.


GOELZER, GERARD H.

Founding father Schneider. (History corner) Wisconsin CPA, March 1975, p. 20.

ACCOUNTANTS' INDEX 1975

GOETZ, BILLY E.


GOFF, NORRIS S.


GOFF, RICHARD E.


GOFF, THOMAS J.


GOING CONCERN CONCEPT

See Also Continuity Postulate


Opinion qualifications on going concern doubts. CPA journal, v. 45, May 1975, p. 50. (Excerpt from Rising standards of qualifications, Accountancy age (Eng.), Nov. 1974.)


GOING CONCERN VALUATION

See Valuation

GOING outside for records storage, the why, what & how of doing it. Information & records management, v. 9, March 1975, p. 18, 64.

GOING PRIVATE


Hershsman, Arlene. Going private - or how to squeeze investors. Dun's review, v. 105, Jan. 1975, p. 36-8, 64.
ACCOUNTANTS’ INDEX 1975


GOING private: tender offer redemptions for cash or securities (part I).

GOING private: tender offer redemptions for cash or securities (part II).


GOING PUBLIC
SeeAlso Taxation, United States-Going Public


GOLATO, A. JAMES.

GOLD


GOING PRIVATE- (Continued)

Layne, Abner A. How to survive the great gold rush of '75. Medical economics, v. 51, Dec. 9, 1974, p. 31, 36, 38, 42-3.


Roscow, James P. Opening up that golden gate. Pension & welfare news, v. 11, Jan. 1975, p. 16-20, 75.


GOLD, BELA.

GOLD EQUITIES
See Securities - Gold

GOLDBECK, GEORGE.
Mini-computers - a big part of the future. (Methods and management) Best's review (Property/liability ed.), v. 75, Jan. 1975, p. 79-81.

GOLDBERG, DAVID.

GOLDBERG, RAY A.

GOLDBERG, SANFORD H.


GOLDBERG, STEVEN S.
Pension plans and executive compensation. New York, Practising Law Institute, c1974. 765 p. (Tax law and practice: Practice handbook series, no. 8) [223.7 G]

GOLDBERG, STUART CHARLES.


GOLDEN, ALAN Z.


373
ACCOUNTANTS' INDEX 1975


GOLDMAN, ALAN L.

ACCOUNTANTS' INDEX 1975

GOLDSMITH, GERALD S.

GOLDSMITH, GERSHAM.

GOLDSMITH, HAROLD.

GOLDSMITH, MARK L.

GOLDSMITH, PHILIP.

GOLDSMITH, ROBERT C.

GOLDSMITH, JAC L.

GOLENBE, CARTER H.

GOLF CLUBS
See Clubs

GOLF COURSES
See Also Clubs

Depreciation
See Depreciation, Depletion And Obsolescence-Golf Courses

GOLF TOURNAMENTS
See Tournaments

GOLDSMITH, GERALD S.

golob, thomas f.

GOLUB, ERROL G.

GOMEZ, LUIS R.

GONEDES, NICHOLAS J.

GONZALEZ, RICHARD J.

GOOD, WALTER R.

GOOD, JAMIE J.

GOOD, ROBERT V.

GOODHART, GERARD.

GOODIN, ORVILLE K.

GOODIN, SANFORD.
GOODLAD, J. B.

GOODLAD, J. B.

GOODLET, W. E.

GOODMAN, CARL F.

GOODMAN, CRAIG G.

GOODMAN, ISIDORE.

GOODMAN, LEONARD.

GOODMAN, MARTIN R.

GOODMAN, MILLIE.

GOODMAN, SAM R.

GOODMAN, SYDNEY D.

GOODRICH (B.F.) CO.

GOODWILL.
See Also Accountants' Office-Valuation And Goodwill


Accounting


—— Great Britain

—— South Africa

Tax Aspects
See Taxation, United States-Goodwill

Valuation

GOODWIN, DOROTHY L.
Adapting the housekeeping system to changing needs. Motel/inn journal, v. 38, June 1975, p. 16, 18.

GOODWIN, JACK S.

GOODWIN, JOHN R.

GOODWIN, PHIL.
Why one hospital implemented a formal planning system and how it works today. Hospital financial management, v. 29, Feb. 1975, p. 20-3.

GOODWIN, SIDNEY T. E.

GOOLD, G. RICHARD.
ACCOUNTANTS' INDEX 1975

GOOSEN, LEVI H.

GOPALAKRISHNAN, P. S.
Assessment procedure need for re-appraisal. Chartered accountant (India), v. 23, March 1975, p. 433-5.

GOPALAN, M. N.

GOPALKRISHNAN, K. C.

GORDON, ARTHUR I.

GORDON, DAVID E.

GORDON, GEORGE BYRON.

GORDON, HOWARD W.
Federal income tax significance of being a POW or MIA. Taxes - the tax magazine, v. 53, Sept. 1975, p. 351-60.

GORDON, J. PETER.

GORDON, JACK M.

GORDON, JOHN R. M.

GORDON, LAWRENCE A.

GORDON, MICHAEL S.

GORDON, ROBERT M.

GORDON, THEODORE J.


GORE, CONNIE WALKER.
ACCOUNTANTS' INDEX 1975

GOTTLEIB, LESTER M.

GOULD, STUART S.
Outlook for real estate. REIT review, v. 3, Fall 1975, p. 4-9.

GOULD INC.

GOULETAS, EVANGELINE.

GOVERNMENT

See Also Counties
Municipalities
States


Accountability


Indo


Accounting


If the U.S. kept books the way a business does. (Accounting) Business week, Sept. 29, 1975, p. 74-5, 79.


ACCOUNTANTS' INDEX 1975


— Great Britain

— Union of Soviet Socialist Republics

Auditing
Johnson, Ray A. C. Auditing innovations in Nebraska government. Nebraska CPA, v. 10, Fall 1975, p. 11-12, 25.

GOVERNMENT—Accounting (Continued)
Canada


Costs


--- Canada


--- Developing countries


--- Israel


Data Processing

See Government Agencies And Departments-Data Processing

Expenditures

See Government-Costs

Finance


--- Great Britain


Financial management


--- Great Britain


--- India


MANAGEMENT

Management


--- Canada


Management audit


Reorganization

--- Scotland


Reports and statements

If the U.S. kept books the way a business does. (Accounting) Business week, Sept. 29, 1975, p. 74-5, 79.


GOVERNMENT AGENCIES AND DEPARTMENTS

See Also Government Corporations And Under United States, For Specific Departments


Staats, Elmer B. Challenges and problems in the evaluation of governmental programs. Interfaces, v. 5, Nov. 1974, p. 25-32.
ACCOUNTANTS' INDEX 1975


Accounting


Great Britain


Auditing


Great Britain


GOVERNMENT AGENCIES AND DEPARTMENTS

(Continued)

Israel


Data processing

Badders, Donald L. Privacy issue. Credit and financial management, v. 77, May 1975, p. 16-17, 36.


Financial management


Smith, Richard F. Installation budgets - impacts and reforms. Armed forces comptroller, v. 20, April 1975, p. 16-17, 23.


Internal auditing


Great Britain


Israel


Management


Great Britain

GOVERNMENT AGENCIES AND DEPARTMENTS—Management—Great Britain—(Continued)


Reorganization
See Government-Reorganization


GOVERNMENT CONTRACTS
See Contracts, Government

GOVERNMENT CORPORATIONS
See Also Government Agencies And Departments
Public Authorities
Public Works


Auditing

Israel

Nigeria

GOVERNMENT DEBT
See Debt-Public

GOVERNMENT EMPLOYMENT AND EMPLOYEES


ACCOUNTANTS’ INDEX 1975


ACCOUNTANTS' INDEX 1975

Canada

Great Britain


GOVERNMENT LOANS AND GRANTS


Accounting
Great Britain

Auditing

Great Britain

GOVERNMENT OFFICIALS (ELECTED)

GOVERNMENT OWNERSHIP OF BUSINESS AND INDUSTRY


Whitman, George E. State industry at the crossroads. Certified accountant (Eng.), Nov. 1974, p. 515-6, 521-2.


Great Britain


GOVERNMENT EMPLOYMENT AND EMPLOYEES—Canada
Whitman, George E. State industry at the crossroads - II. Certified accountant (Eng.), Jan. 1975, p. 3-4, 9-10.

India


GOVERNMENT PLANNING
See National Planning.

GOVERNMENT REGULATION OF BUSINESS AND INDUSTRY


GOVERNMENT REGULATION OF BUSINESS AND INDUSTRY—Canada

Canada

Great Britain

India
Rao, M. Kutumba. Industrial estates in India - the sunlight and shadow. Finance and commerce (India), v. 17, April 1974, p. 159-64.

GOVERNMENT SECURITIES
See Securities - Government

GOYER, GEORGE W.

GOYAL, S. K.

GOYAL, SURESH KUMAR.

GPP accounting - relevance and interpretability.

GRABER, DEAN E.

GRABNER, JOHN R.

GRACER, DAVID A.

GRADY, PAUL.

GRAEBNER, HERBERT C.

GRAESE, CLIFFORD E.

GRAHAM, BARBARA A.

ACCOUNTANTS' INDEX 1975

GRAHAM, PETER.

GRAIN BROKERS
See Commodity Brokers Grain Trade

GRAIN TRADE

Canada

Pricing

GRAMM, W. PHILIP.

GRANADOS, SERGIO GARCIA.


GRANFIELD, MICHAEL.

GRANGER, CLIVE W. J.

GRANGER, FRED W.
Merit of listing on the AMEX? - a reply to a comment, by Fred W. Granger and Carroll D. Aby. Akron business and economic review, v. 6, Summer 1975, p. 54-5.

GRANHOLM, JACKSON W.

GRANICK, DAVID.
GRANOF, MICHAEL H.


GRANOT, DANIEL.


GRANOT, FRIEDA.


GRANT, BARRY M.

Trites, Jerry D. Set the watchdog free, by Jerry D. Trites and Barry M. Grant. CA magazine (Can.), v. 106, Jan. 1975, p. 23-6.

GRANT, DAVID J.


GRANT, S. M.


GRANTS-IN-AID


ACCOUNTANTS' INDEX 1975

GREAT BRITAIN.


---

Board of Inland Revenue.


---

Dept. of Trade and Industry.


---

Inflation Accounting Committee.


Consultative Committee Of Accountancy Bodies. Qualified support for Sandilands. Accountant (Eng.), v. 173, Nov. 6, 1975, p. 520-1.


Lawson, Gerald H. Initial reflections on Sandilands - 1. Certified accountant (Eng.), Nov. 1975, p. 593-4, 596-8, 634.


---

National Enterprise Board.

Spinks, Nigel. Now Mr. Benn produces his googly Accountancy (Eng.), v. 86, April 1975, p. 36-8.

---

National Health Service.


ACCOUNTANTS' INDEX 1975


GREEK MANAGEMENT ASSOCIATION.
McNulty, Nancy G. And now, professional codes for the practice of management. Conference Board record, v. 12, April 1975, p. 21-4.

GREEN, EDITH.

GREEN, ERIC F.
Trading tightrope: balance of payments and trade becoming increasingly delicate, vital. Panorama (Harris, Kerr, Forster), no. 1, Summer 1975, p. 4-5, 23-4.

GREEN, ERNEST.

GREEN, G. HAYDEN.

GREEN, HAROLD P.

GREEN, JEFFREY D.
IBM introduces a new minicomputer. (Management services) CPA journal, v. 45, April 1975, p. 70-1.

GREEN, K. E.

GREEN, PAUL E.

GREEN, R. JEFFERY.

GREEN, RICHARD G.

GREEN, ROBERT S.

GREEN, ROBERT T.

GREEN, STEVEN J.

GREEN, THAD B.

GREENBERG, BARNETT A.

GREENBERG, HERBERT M.

GREENBERG, JEANNE.

GREENBERG, MARYN.
Does the Sec. 743 adjustment have to be reflected in the partnership return? (Tax clinic) Tax adviser, v. 6, Oct. 1975, p. 603.

GREENBERG, RONALD.

GREENE, GARDINER G.
How to start and manage your own business. New York, McGraw-Hill, c1975, 243 p.[209.5 G]

GREENE, JAMES.
Examination of foreign investments to make 58 products overseas, by James Greene and David Bauer. New York, Conference Board, c1975: 47 p./Conference Board report, no. 656.]1[*720 G]

GREENE, LUKE.

GREENE, MARK R.

GREAT rebate debate.
GREENE, RICHARD J.

GREENE, RICHARD J.

GREENE, ROBERT J.

GREENEBAUM, JOHN.

GREENER, MICHAEL.

GREENMAN, ANDREW.

GREENSIDE, MYRON.

GREENSTEIN, LAWRENCE N.

GREENWALD, BRUCE M.

GREENWOOD, MICHAEL J.

GREENWOOD, WILLIAM T.

GREER, DOUGLAS F.

GREER, HOWARD.

GREER, WILLIS R.

GREETING CARD COMPANIES

GREGORCICH, MARTIN J.

GREGORY, FRANCIS M.

GREGORY, GENE.

GREGORY, WILLIAM H.

GREGORY, WILLIAM R.

GREIF, ED.
Key to an effective industrial exhibit: involve visitors in a demonstration. Industrial marketing, v. 60, April 1975, p. 68, 71-2.

GREIF, HARVEY E.

GREIF, JOSEPH.

GREIG, I. D.

GREIPEL, RUDOLPH C.

GREISMAN, BERNARD.

GREISSIS, NICOLAS.
ACCOUNTANTS' INDEX 1975

GREY, JAMES W.

GREYTAKE, DAVID.

GRIDER, DOUGLAS T.

GRIENENBERGER, WARREN F.

GRIEST, DOROTHY H.

GRIFFITH, JOHN R.

GRIFFITH, THOMAS.

GRIFFITHS, A. O.

GRIFFITHS, D. J.

GRIFFITHS, DANIEL W.
Working with the new amendments on annual reports to shareholders. (SEC commentary) CPA (NYSS), v. 45, July 1975, p. 51-2.

GRIGGS, JACK A.

GRIGGS, ROBERT S.

GRIMES, JAMES R.

GRIMES, ORVILLE F.

GRIMES, RICHARD M.

GRIMSHAW, CHRISTOPHER K.

GRIMSDLEY, JAMES W.

GRINNELL, D. JACQUE.

GRINER, J. R.

GRINER, JOHN R.
Lease evaluation solution: a comment and alternative. Accounting and business research (Eng.), v. 5, Summer 1975, p. 231-5.

GRINER, PETER H.

GRISHMAN, DAVID B.

GROCERY CHAINS
See Chain Stores, Grocery Chains

GROCERY RETAILERS
See Also Chain Stores, Grocery Chains
Supermarkets

GROMAN, TODD P.

GREY, JAMES W.
ACCOUNTANTS’ INDEX 1975

GROSS, ROGER D.

Specific performance of contracts to provide permanent financing. Cornell law review, v. 60, June 1975, p. 718-42.

GROSCH, HERBERT R. J.


GROSE, PETER.


GROSS, ANDREW C.


GROSS, BERTRAM M.


GROSS, HARRY S.


GROSS, J. M.


GROSS, MALVERN J.


GROSS, STEVEN JAY.


GROSS, SUSAN.


GROSS NATIONAL PRODUCT


GROUSE, H. L.


GROSS, ROGER D.


GROSS PROFITS

See Profits, Gross

GROSSFIELD, RENA.


GROSSMAN, ELLIOT S.


GROUP INSURANCE

See Insurance, Accountants’ Group Insurance, Group Insurance, Health And Hospitalization

GROUP MANAGEMENT

See Also Management Committees


GROVES, D. L.


GROVES, RAY J.


ACOUNTANTS' INDEX 1975

GRUBBS, DONALD S.

GRUBER, MARTIN J.

GRUBER, WILLIAM H.

GRUBCHI, K. E.

GRUNTORAD, DALE E.
Nebraska State Board of Public Accountancy. (From the State Board) Nebraska CPA, v. 9, Spring 1974, p. 6, 21.

GRUPP, FRED W.

GRUTTERMeyer, WILLIAM R.

GRZYBOWSKI, ALEXIS L.

GTE SYLVIANA.
Antitrust law - Schwinn re-cycled - enforced restrictions on location of franchised retail outlets held a per se violation of section 1 of the Sherman act. New York University law review, v. 49, Nov. 1974, p. 957-70.

GUADIANA, JAMES A.


GUARANTEED payment to partner resembles that made to non-partner. Taxation for lawyers, v. 4, July-Aug. 1975, p. 48-9.

GUARANTY

GUDGEON, K. SCOTT.

GUENTHER, GEORGE C.

GUENTHER, JACK D.

GUERARD, MICHELE.

GUIDE for audit and control in the smaller bank.

GUIDE to buying or selling a business.

GUIDE to securities litigation.

GUIDE to the income tax of Japan 1971-2.

GUIDE to U.S. taxes for U.S. citizens abroad.

GUIDELINES for systems for the preparation of financial forecasts.


GUIDELINES for the continuing professional education for members - phase II. Pennsylvania CPA spokesman, v. 45, March 1975, p. 27.

GULF & WESTERN.

GUARDIAN

391
GUMBEL, H. EDWARD.


GUMBINER, JUDITH.


GUUNDERMAN, JAMES R.


GUNEM down, cut'em up... Justice goes after two biggies. Infosystems, v. 22, May 1975, p. 31-3.

GUNNAR, PETER M.


GUNNESS, ROBERT C.


GUNThER, SAMUEL P.


GUPA, DHRUBA.


GUPA, GOURI S.


GUPA, K. N.


GUPA, KAMAL.

Accounting for human resources. Chartered accountant (India), v. 24, July 1975, p. 15-17.

GUPA, OM S.


GUPA, SHIV K.


GUPA, VIRENDRA K.


GURNEY, MARY.


ACCOUNTANTS' INDEX 1975

GURRY, E. J.


GURRY, EDWARD JAMES.


Retail decisions that make cents. CGA (Can.), v. 9, April-May 1975, p. 37-41.

GUSTELY, RICHARD.


GUTH, GARY R.


GUTHIER, WILLIAM E.

Perspectives on no-fault product liability. Best's review (Property/liability ed.), v. 76, Sept. 1975, p. 21, 82, 84, 86.

GUTOW, BERNARD S.


GUTTENTAG, SHIRLEY.


GUY, DAN M.


GUY, JEFFREY R.


GUY, JOSEPH F.


GUY, ROBERT S.


GUZZARDI, WALTER.

Putting the cuffs on capitalism. Fortune, v. 91, April 1975, p. 104-7, 222.

What we should have learned about controls. Fortune, v. 91, March 1975, p. 102-5, 176-8.
ACCOUNTANTS' INDEX 1975

GWARTNEY, JAMES.

GYLYS, JULIUS A.

GYNTHER, REG S.
HAHRHOFF, FRANK E.

New plants and expansions, end of tunnel may be in sight. Factory, v. 8, Sept. 1975, p. 35-8.

OSHA in trouble: there’s going to be a leadership change, so OSHA now is a lame duck. Factory, v. 8, Aug. 1975, p. 19-24.

HAAS, ALBERT.
Switching to coal is buying trouble. Business and society review, Winter 1974-75, no. 12, p. 52-7.

HABERMEL, EDWARD F.


HABBULLAH, M.

HACKAMACK, LAWRENCE C.

HACKER, STEVEN.

HACKETT, JOHN T.


HACKETT, STANLEY H.

HACKMAN, J. RICHARD.

HAEGERT, LUTZ.

HAESSLER, ROBERT W.

HAFT, ROBERT J.
Tax sheltered investments. 2nd ed. New York, Clark Boardman, c1974. 1 v. (looseleaf) (Securities law series, v. 4.) [753 H]

HAGAMAN, T. CARTER.


HAGAN, RICHARD I.


HAGEN, JOSEPH T.

HAGEN, PERCY G.
Labor input to inventory - the neglected ingredient. Production and inventory management, v. 16, second quarter 1975, p. 81-5.

HAGER, ROBERT B.

HAGERMAN, ROBERT L.

HAGGARD, CAROL LEE.

HAGMAN, DONALD G.

HAIMANN, THEO.
HAIR, JOSEPH F.

HAIL, RICHARD P.

HAIK, JOSEPH C.

HALABAL, DONALD J.

HALABAL, THOMAS J.

HALAN, Y. C.

HALBERSTAM, MICHAEL J.
Move over, Ralph Nader We need a directory of patients. Medical economics, v. 52, Feb. 17, 1975, p. 73-5.

HALBICH, H. W. W.

HALBREICH, MARC E.
Allocating moving expenses to income earned abroad. (Tax clinic) Tax adviser, v. 6, April 1975, p. 213.

HALDANE, J. MARTIN.
Put away your swimsuits (In practice) Accountancy (Eng.), v. 86, Feb. 1975, p. 84.

HALEY, JOHN C.
Pricing commercial loans today. Banking, v. 67, March 1975, p. 84, 86.

HALEY, NEDOM A.

HALL, CARL L.

HALL, CARY H.

HALL, CYNTHIA HOLCOMB.

HALL, JEREMY.

HALL, JOHN H.

HALL, THOMAS W.

HALL, WILLIAM P.

HALL OF FAME
See Accounting Hall Of Fame

HALLAM, STEPHEN F.

HALLBAUER, ROSALIE C.

HALLETT, THOMAS V.

HALLINGBY, PAUL.

HALLOWS, D. A.

HALONEN, ROBERT J.

HALPER, EMANUEL B.
People and property: negotiating the operating leasehold. Real estate review, v. 5, Summer 1975, p. 77-83.

HALPERN, EMANUEL.

HALPER, EMANUEL B.
People and property: negotiating the operating leasehold. Real estate review, v. 5, Summer 1975, p. 77-83.

HALPERN, EMANUEL.

HALPERN, EMANUEL.

HALPERN, EMANUEL.
ACCOUNTANTS’ INDEX 1975

HAMPERN, JONATHAN.

HALPIN, J. G.

HALSALL, J. H.

HALVERSON, JAMES T.
Agricultural cooperatives: is a reevaluation of the antitrust exemption needed? Cooperative accountant, v. 28, Summer 1975, p. 2-16.

HAMBLETON, CHALKLEY J.

HAMBRICK, DONALD C.

HAMBURGER, MAX J.

HAMIL, DAVID A.
Stepping up the pace in financing. Public utilities fortnightly, v. 95, Feb. 27, 1975, p. 30-3.

HAMILTON, PETER.

HAMILTON, ROBERT E.

HAMILTON, WALTER A.

HAMMER, ANN.

HAMMER, GLENN B.

HAMMER, RICHARD M.

HAMMETT, WILLIAM H.

HAMMON, GARY L.
Ball, Marion J. Maybe a network of mini-computers can fill your data systems needs, by Marion J. Ball and Gary L. Hammon. Hospital financial management, v. 5, April 1975, p. 48-51.

HAMMOND, J. D.

HAN, W. CLAY.

HAMPSTEAD, JERRY M.

HANSON, GEOFF.

HAMPSHIRE, H. ANTHONY.

HAMPTON, PETER J.

HAMPTON, ROBERT.

HAMPTON, ROBERT J.

HAMRE, JAMES C.

HAN, K. H.
HANEBERG, RONALD L.

ACCOUNTANTS' INDEX 1975


HANER, F. T.

HANFORD, LLOYD D.

HANKE, DAN H.

HANLEY, THOMAS H.

HANLEY, THOMAS R.

HANLON, JOHN F.

HANLON, T. GERALD.

HANMER, A. P.

HANNA, JOHN R.

HANNA, NESSIM.

HANNAFORD, WILLIAM J.
ACCOUNTANTS’ INDEX 1975

HANOBK, RAYMOND G.

HANON, DAVID L.

HANSEN, ARTHUR G.

HANSEN, JAMES M.

HANSEN, JAMES V.

HANSEN, JOHN R.
Short memos or long-winded reports -- automated WP can hold down the cost. Infosystems, v. 22, Oct. 1975, p. 29-32.

HANSEN, ORVAL.

HANSON, CHARLES A.

HANSON, WALTER E.
Coping with management fraud. (Auditing & reporting) CPA journal, v. 45, May 1975, p. 49-50. (Excerpt from Focus on fraud: the new ethic, by Walter E. Hanson, World (Peat, Marwick, Mitchell), Autumn 1974, p. 3-4.)

HAQ, MAHBBUB ul.

HARAL, EZEB.

HARBERGER, ARNOLD.

HARBERSON, ROBERT W.


HARDBOARD MANUFACTURERS
See Lumber Manufacturers

HARDEE, DAVID W.

HARDER, DONALD C.

HARDING, F. A.

HARDY, BRIAN.

HARDY, C. COLBURN.

HARDY, CLIFFORD.

HARDY, CLYDE T.

HARDY, MAIE A.

HARDY, S. T.

HARDY, THOMAS.

HARFIELD, HENRY.

HARIED, ANDREW A.

HARITON, LEON.
ACCOUNTANTS' INDEX 1975

HARKINS, PETER B.

HARKINS, PETER B.

HARLAN, STEPHEN D.

HARLOW, REX F.

HARMELINK, PHILIP J.


HARMEYER, W. J.

HARMON, GEORGE.


Educational applications of COM and CIM. Information & records management, v. 8, Nov. 1974, p. 36, 42.


HARNEK, RONALD F.

HARPER, A. F. A.

HARPER, D. F.

HARPER, DONALD V.

HARPER, JAMES R.

HARPER, WILLIAM K.

HARRINGTON, JOHN H.

HARRIS, CURTIS C.
Rail, truck, or small car - which is the energy saver? By Curtis C. Harris and Stanley J. Hille. Business horizons, v. 17, Dec. 1974, p. 57-64.

HARRIS, DONALD J.

HARRIS, EDWARD C.
Checklist for the condo association treasurer. Real estate review, v. 5, Spring 1975, p. 31-3.


How to determine net realizable value for a condo development, by Edward C. Harris and O. Don Lauher. (Condominium world) Real estate review, v. 5, Fall 1975, p. 38-40.


HARRIS, FREDERICK G.

HARRIS, JOHN K.


HARRIS, MILTON.


HARRIS, ROBERT.


HARRIS KERR FORSTER & CO.

HARRISON, ALEX.
HARRISON, BENNETT.


HARRISON, HORACE H.


HARRISON, J. MICHAEL.


HARRISON, JOHN W.


HARRISON, R.


HARRISS, C. LOWELL.


HARSHAM, PHILIP.

Could you resist this sales pitch for a cattle tax shelter? Medical economics, v. 52, June 9, 1975, p. 69-77.


Take your retirement money in a lump sum? Medical economics, v. 52, Jan. 6, 1975, p. 193, 197, 200-1.

HARSHFIELD, EDWARD G.


Equipment leasing riding a boom. CGA (Can.), v. 9, April-May 1975, p. 6-10.

HART, EDWARD J.


HART, G. ARNOLD.

Monetary and credit conditions: inflation and the financial system. Canadian business review, v. 1, Autumn 1974, p. 15-17.

HART, JANET.


HART, RICHARD M.


HART, ROBERT H.


HARTIGAN, P. W. J.


HARTL, ROBERT J.


HARTLE, DOUGLAS G.


HARTEY, THOMAS Y.


HARTMAN, DONALD J.


HARTUV, K. D.


HARTWIG, JOSEPH D.


HARVEY, GORDON W.


HARVEY, JOHN C.


HARVEY, JOHN L.


HARVEY, MICHAEL.


HARVEY, P. W.

HARVEY, PETER.


HASAN, MIRZA MOHAMMAD.

Simulation as a decision making device. Industrial accountant (Pakistan), v. 14, April-June 1975, p. 71-8.

HASDAY, ROBERT J.


HASEMAN, WILLIAM D.


HASKETT, JOHN A.


HASKINS & SELLS.


EO research department - ready to supply the answers. H & S Reports, v. 12, Summer 1975, p. 1-6.


Summary of the 1974 pension reform act. New York, c1974, 47 p. [208.9 H]


HASLER, WILLIAM A.


HASLLET, J. W.


HASS, JEROME E.


HASSELBACK, JAMES R.


HASSLER, EUGENE C.


HASTIE, K. LARRY.


HASTINGS, JAMES F.


HASTY, JOHN M.


HATAB, JOHN O.


HATCHER, S. R.


HATCHER, SMILEY.


HATCHERIES

See Fish Hatcheries

POULTRY FARMS

HATHAWAY, BRUCE R.


HAUG, RICHARD L.


HAUGE, GABRIEL.


Perspective on these troubled times. Conference Board record, v. 12, March 1975, p. 35-8.


HAUGEN, ROBERT A.


HAUSMAN, JAMES S.


HAUSMAN, WARREN H.

ACCOUNTANTS' INDEX 1975

HAUSSLER, JOSEPH L.

HAUSZ, WALTER.
Energy conservation: is the heat storage well the key? By Walter Hausz and Charles F. Meyer. *Public utilities fortnightly*, v. 95, April 24, 1975, p. 34-8.

HAUTER, JOHN A.

HAYRILESKY, THOMAS M.

HAWK, STEPHEN L.

HAWKINS, AUGUSTUS F.

HAWKINS, C. A.

HAWKINS, KEVIN.

HAWORTH, CHARLES.

HAWORTH, JOAN GUSTAFSON.

HAWORTH, TIMOTHY G.

HAWSON, ROGER.

HAWTHORNE, BRUCE N.

HAWTHORNE, WILLIAM H.

HAWTHORNE revisited; the legend and the legacy. *Organizational dynamics*, v. 3, Winter 1975, p. 66-80.

HAY, OLA F.

HAYDEN, PETER R.

HAYES, JAMES L.
Making the most of every management opportunity. (The young manager) *Advanced management journal*, v. 40, Spring 1975, p. 50-2.
Understanding management furthers a CPA's career. (Guest editorial) *CPA journal*, v. 45, Feb. 1975, p. 5-6, 9.

HAYES, ROBERT H.

HAYFORD, STEPHEN L.

HAYMES, ALLAN.
Importance of special covenants. (Real estate dealing) *Real estate review*, v. 5, Spring 1975, p. 17-20.

HAYNER, JAMES K.

HAYWARD, P. M.
Services of the accountant in commerce and industries. *Nigerian accountant*, v. 8, Jan./March 1975, p. 7-8, 10-12.

HAYWOOD, CHARLES F.

HAYYA, JACK.

HAYYA, JACK C.


Finance


HEALY, DENIS F.
Environmental pressures and marketing in the 1970's. Long range planning, v. 8, June 1975, p. 41-5.

HEALY, JON M.
Big search for controllers. (Executive ledger) Dun's review, v. 105, April 1975, p. 95.

HEARD, CRAIG F.


HEARN, EDWARD G.
Willie Loman would be pleased, thanks to changes in the tax laws, you may be able to put aside up to $1,500 a year that's tax-free until you retire. Sales management, v. 115, Sept. 8, 1975, p. 60, 62-64.

HEATH, JOEL.

HEATH, LESLIE A.

HEATON, HERBERT.

HEATON, N. T.

HECKENDORN, PHILIP R.

HECKERLING, PHILIP E.
HECKMAN, JEROME H.
New pressure for associations to act in the public interest. 

HEIDA, SHYAM S.
Dealing with a 13-period year, by Shyam S. Heda and 
Stephen H. Lipson. Hospital financial management, v. 28, 

HEDGE FUNDS
See Investment Companies

HEDGING
See Also Cotton Futures 
Futures 
Grain Futures

Battersby, Mark E. Swapping risk for reward. Financial 
executive, v. 43, May 1975, p. 22-5.
Black, Fischer. Fact and fantasy in the use of options. 
Financial analysts journal, v. 31, July-Aug. 1975, p. 36-41, 61- 
72.
Costello, John J. Tax consequences of speculation and 
hedging in foreign currency futures. Tax lawyer, v. 28, 
Winter 1975, p. 221-49.
Johnson, Philip F. Changing face of commodity regulation. 
Kinney, James M. Adequate controls, complete hedging 
needed to minimize mortgage market losses. Mortgage 
Matthews, Trevett. Possible GNMA futures market should 
alert mortgage bankers to workings of commodity ex-
O'Connor, Walter F. Tax consequences of the currency 
float, by Walter F. O'Connor and Samuel M. Russo. Financial 
Whitlock, Emmet. Petroleum product futures and the public 
utility industry, by Emmet Whitlock and Allen E. 
Abrahams. Public utilities fortnightly, v. 95, March 27, 1975, p. 27- 
30.

HEDRICK, ROGER K.
Study of technological planning and forecasting techniques 
and their role in public planning. Business and public 

HEFFNER, WILLIAM K.
Fashioning a bank branching plan. Management controls 

HEGGESIAND, ARNOLD A.
Capital management by holding company banks, by Arnold 
A. Heggesiand and John J. Mingo. Journal of business (U. of 

HEGLAND, DONALD E.
Green, Richard G. Can mass-production survive job 
employment? By Richard G. Green and Donald E. Hegland. 
Machine components - end of the famine? Automation, v. 23, 
This team goes for productivity. Automation, v. 22, Feb. 1975, 
p. 56-9.

HEIKES, RUSSELL G.
Montgomery, Douglas C. Economic design of fraction defec-
tive control charts, by Douglas C. Montgomery, Russell G. 
Heikes and Joseph F. Mance. Management science, v. 21, 
July 1975, p. 1272-84.

HEIN, JOHN.
OPEC and the redistribution of the world's wealth. Conference 

HECKMAN, JEROME H.
U.S. trade and payments - the numbers game. (Worldwise) 
Will SDR pricing displace the dollar? Conference Board 

HEIN, PETER C.
Proposal for affirmative disclosure by target management 
during tender offers. (Notes) Columbia law review, v. 75, 

HEINEN, J. STEPHEN.
Chervany, Norman L. Structure of a student project course, 
by Norman L. Chervany and J. Stephen Heinen. Decision 

HEINEY, J. W.
Developments in synthetic natural gas. Public utilities for-

HEINJE, CYNTHIA L.
Faculty develops curriculum with guidance of business. Data 

HEINRICHER, BERND.
Invisible hand loses its grip. Business and society review, 
Winter 1974-75, no. 12, p. 30-4.

HEINTZ, JAMES A.
Effects of resting financial statements for price-level 
changes: a reply. (Correspondence) Accounting review, v. 
Falk, Haim. Accounting for stock reacquisitions: Israel and 
the United States compared, by Haim Falk, Samuel 
Frumer and James A. Heintz. International journal of 
accounting, education and research, v. 9, Spring 1974, p. 111-
23.
Falk, Haim. Assessing industry risk by ratio analysis, by 
Haim Falk and James A. Heintz. Accounting review, v. 50, 
Falk, Haim. Relative company risk over time, by Haim 
Falk and James A. Heintz. Accounting and business research 

HEISLER, W. J.
Patterns of OD in practice. Business horizons, v. 18, Feb. 1975, 
p. 77-84.

HELDING, FREDERICK.
International banking function of U.S. commercial banks. (In 
Prochownik, Herbert V. Changing world of banking. New 
York, c1974. p. 347-64.) [600 P] 

HELLER, CHRISTOPHER E.
EFT and the prospects for individual privacy. (Forum) 

HELLER, H. ROBERT.
Hawaiian experience. Columbia journal of world business, v. 9, 
Fall 1974, p. 105-10.

HELLER, KENNETH.
Moore, Michael L. Discharge of partnership indebtedness: 
stockhouse muddies the water, by Michael L. Moore and 
Stock redemptions: the mystery of the disappearing basis. 

HELLER, PETER S.
Model of public fiscal behavior in developing countries: aid, 
investment, and taxation. American economic review, v. 65, 
HELMERS, S. R.
Why not a nationwide doctor strike? Medical economics, v. 52, Sept. 1, 1975, p. 82-3, 87, 91.

HELMS, JOHN A.

HELOU, HENRY A.

HELPN, MARTIN W.


HELPS, IAN G.

HELSTEIN, RICHARD S.
Why attorneys should welcome an accountant-client privilege bill. CPA (NYSS), v. 45, Sept. 1975, p. 31-3.

HEMNER, EDGAR H.

HEMPEL, GEORGE H.

HEMSTED, J. R.

HENDER, J. D.

HENDERSON, GORDON D.

HENDERSON, HARVEY H.

HENDERSON, JOHN G.
What is happening to professional conduct? (Guest editorial) CPA journal, v. 45, May 1975, p. 7-8.

HENDERSON, M. S.

HENDERSON, ROBERT H.

HENDERSON, WILLIAM N.

HENDON, DONALD W.

HENDRICK, PAUL.
Education or examination? (Student roundabout) Accountant (Eng.), v. 171, Nov. 21, 1974, p. 700-1.

HENDRICKS, JAMES D.
They won malpractice relief - without a walkout. Medical economics, v. 52, Oct. 13, 1975, p. 31-43. passim.
What if the mediplans demanded that you pay back $20,000? Medical economics, v. 52, March 17, 1975, p. 33, 37, 39, 41, 45.
What your next malpractice policy may look like. Medical economics, v. 52, April 14, 1975, p. 29-30, 35, 38-9, 42.

HENDRICKSON, ROBERT M.

HENKE, EMERSON O.

HENKE, JEFF.
ACCOUNTANTS' INDEX 1975

HENKEL, LEE H.

HENKIN, LOUIS.

HENNESSEE, JUDITH.

HENNESSEY, GILBERT H.
Condominium management. St. John's law review, v. 48, May 1974, p. 1064-83. (Appendices include sample management agreement form, questions to be asked before bidding a condominium, proposed budgets and house rules and regulations.)

HENNESSEY, KEVIN M.

HENNESSEY, JOHN M.

HENRICH, CRAIG.

HENRY, CLAUDE.

HENRY, ED.

HENRY, EVAN J.

HENRY, OMER.

HENRY, PORTER.

HENRY, WALTER A.

HENRY, WILLIAM O. E.

HENSZYE, BENJAMIN N.

HENTOFF, NAT.

HENZLER, HERBERT.

HEPP, GERALD W.

HEPWORTH, J. A.

HERBERT, THEODORE T.

HEREDIA BONETTI, LUIS.

HERENDEN, JAMES B.


HERMAN, EDWARD S.

HERMAN, L. PAUL.

HERMANSON, ROGER H.
HEROLD, ARTHUR L.

HEROLD, ARTHUR L.

HERRARA, THOMAS.

HERRING, GRAEML L.
Much ado about taxes. World (PMM & Co.), v. 9, Spring 1975, p. 36-9.

HERRING, HARTWELL C.

HERRON, PAUL.

HERSHAUER, JAMES C.

HERSBARGER, ROBERT A.

HERSHEY, DALE.

HERSHEY, ROBERT.

HESKETT, GENE H.

HESS, SIDNEY W.

HESSION, ENDA.
Risk takers - made or born? Management (Irish), v. 21, Nov. 1974, p. 54-6.

HESTER, STEPHEN L.

HETHERINGTON, C. R.
Oil and gas in the Canadian Arctic. Canadian business review, v. 2, Autumn 1975, p. 7-10.

HETLAG, ROBERT O.

ACCOUNTANTS' INDEX 1975


HERSKOWITZ, ELLIOT.

HERTZ, JEROME S.
HEWITT, LEROY A.

HEWSON, JOHN.

HEYDE, ROBERT D.

HEYDEBRAND, WOLF.

HEYMAN, SOL.

HICKEY, J. GREGORY.

HICKEY, PETER B.

HICKMAN, FREDERIC W.

HICKOKE, LOUISE.

HICKOS, ROBERT F.

HICKS, ALLEN M.
Governance. (Administrative reviews) Hospitals, v. 49, April 1, 1975, p. 41-3.

HICKS, ERNEST L.
Reporting and auditing under ERISA. Financial executive, v. 43, July 1975, p. 16-23.

HICKS, J. WILLIAM.
Recapitalizations under Section 3(a)(9) of the Securities act of 1933. Virginia law review, v. 61, June 1975, p. 1057-1113.
HICKS, LAWRENCE E.

HICKS, LAWRENCE E.
Product labeling and the law: an AMA management briefing. New York, AMACOM, c1974. 48 p. [*209.7 H]


HIFO
See Inventories - Highest-In, First-Out Method

HIGA, ISAMU.

HIGAKI, K. ROBERT.
Upgrading to graphic arts COM. Information & records management, v. 9, May 1975, p. 35, 38, 41.

HIGGINS, DAVID P.
Wofford, Larry E. Analyzing the residential mortgage loan portfolio - a suggested approach, by Larry E. Wofford and David P. Higgins. REIT review, v. 3, Fall 1975, p. 15-27.

HIGGINS, ROBERT C.

HIGGINS, THOMAS E.
SBA's role in the present tight money market. Practical accountant, v. 8, March-April 1975, p. 33-5.

HIGGINS, WARREN.

HIGHLIGHTS of the 1974 pension reform legislation.

HIGHWAY CONSTRUCTION CONTRACTORS
See Contractors

HIGHWAY LIGHTING DISTRICTS
See Also Roads And Highways

HIGHWAYS
See Roads And Highways

HIGUCHI, YOSHIMICHI.
In Japan, the sun also sets. Pension world, v. 11, April 1975, p. 72-6.

HILDESLEY, C. HUGH.

HILL, BILL B.
Diminishing power of the FMC in the aftermath of Seatrain. Texas international law journal, v. 9, Fall 1974, p. 359-76.

ACCOUNTANTS' INDEX 1975

HILL, HARRELL B.
At Western Electric the accent is on professional. Management accounting (NAA), v. 57, Sept. 1975, p. 15-17.

HILL, IVAN.
Associations and ethics: are today's standards high enough? An interview with Ivan Hill. Association management, v. 27, April 1975, p. 41-4.

HILL, JACK.

HILL, LAWRENCE A.

HILL, MARJORIE.

HILL, R. A.

HILL, R. BRAXTON.

HILL, ROBERT.

HILL, THOMAS W.

HILLE, STANLEY J.
Harris, Curtis C. Rail, truck, or small car - which is the energy saver? By Curtis C. Harris and Stanley J. Hille. Business horizons, v. 17, Dec. 1974, p. 57-64.

HILLIARD, JIMMY E.

HILLIER, FREDERICK S.
HILLS, CARLA.

HILLS, RODERICK.

HINDENACH, LEE P.


HINDIN, RONALD.

HINDS, NORMA.

HINES, MARY ALICE.


What has happened to the REITs? Appraisal journal, v. 43, April 1975, p. 252-60.

Will bank REITs survive their current operating losses and problems loans? REIT review, v. 3, Fall 1975, p. 28-36.

HINSEY, JOSEPH.

HINSON, DOLAN R.

HIONG, KHOO HIN.

HIRD, F. M. W.

HIRSCH, MORLEY P.
Taxing the oil & gas industry in Canada: action and reaction. CA magazine (Can.), v. 106, May 1975, p. 47-54.

HIRSCH, PAUL M.

HIRSCHSON, LINDA B.


McCaffrey, Carlyn S. Limited partnership owns land where title is in one partner - partners' basis includes loan for which one partner is liable, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) Journal of real estate taxation, v. 2, Summer 1975, p. 510-11.


McCaffrey, Carlyn S. Sale of residence three years after it was vacated qualifies for nonrecognition of gain within Section 1034, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) Journal of real estate taxation, v. 2, Summer 1975, p. 502-4.


McCaffrey, Carlyn S. Two recent decisions highlight the tax importance of the manner in which complete and partial liquidations are accomplished, by Carlyn S. McCaffrey and
HIRSCHSON, LINDA B.-(Continued)


HIRST, M.

HISE, RICHARD T.


HISTORICAL COSTS


ACCOUNTANTS' INDEX 1975


Parker, Edmund. CPP accounting, what is the argument really about? Accountants' journal (N.Z.), v. 54, June 1975, p. 172-4. (Reprinted from the Accountant (Eng.), April 3, 1975 issue.)


ACCOUNTANTS' INDEX 1975


HISTORICAL SITES AND BUILDINGS

HISTORICAL SUMMARIES
See Statements, Financial - Comparative

HJORTH, ROLAND L.

HOADLEY, WALTER E.

HOCHBERG, MARTIN J.

HOCHBERG, MOE.
Recognition of key economic factors may avoid or minimize tax problems, by Moe Hochberg and James F. Mahar. Taxes - the tax magazine, v. 53, April 1975, p. 196-211.

HOCHFELDER, OLGA.

HOCHMAN, BRUCE J.

HOCKENBERGER, WILLIAM A.

HODES, SCOTT.

HODGE, BARTOW.

HODGE, MELVILLE H.

HODGES, ALLAN A.

HODGES, L. G.

HODGES, S. D.

HODGETTS, RICHARD M.

HODGSON, THOM J.

HOEFS, RICHARD A.

HOEY, MATTHEW J.

HOFERT, JACK.

HOFER, PEGGY L.

HOFER, WILLIAM.

HOFFMAN, ARTHUR S.


Coping with the problem of a bequest of closely held stock to a private foundation, edited by Arthur S. Hoffman. CPA (NYSS), v. 45, June 1975, p. 45-7.


HR-10 plans for director's fees yield high investment return, edited by Arthur S. Hoffman. (Federal taxation) CPA (NYSS), v. 45, June 1975, p. 44.


Moving expenses to and from foreign assignments, edited by Arthur S. Hoffman. (Federal taxation) CPA (NYSS), v. 45, June 1975, p. 43-4.


Hoffman, Dale.


Hoffman, Howard W.


Hoffman, Ronnie.


Hoffmann, Dietrich.


Hogan, James A.


Hogan, Patricia.

Woman is not a girl and other lessons in corporate speech. Business and society review, Summer 1975, p. 34-8.

Hogan, Thomas B.


Hogan, W. W.


Hogan, William H.


Hogan, William R.

ACCOUNTANTS’ INDEX 1975

HOKE, CHARLES E.

HOLBERT, NEIL BRUCE.

HOLBROOK, FRED K.

HOLDAY, EDWARD A.

HOLDEN, JAMES P.


HOLDEN, NEIL D.

HOLDER IN DUE COURSE: CONCEPT
Rohner, Ralph J. Holder in due course in consumer transactions: requiem, revival, or reformation? Cornell law review, v. 60, April 1975, p. 503-68.

HOKE, CHARLES E.
HOLDING COMPANIES AND SUBSIDIARIES
See Also Associated Companies
Combinations
Consolidations And Mergers
Monopolies
Trusted Affiliates


Accounting


Minch, Roland. Reporting income for reciprocal parent-subsidiary stockholdings, by Roland A. Minch and Enrico Petri. CPA (NYSS), v. 45, July 1975, p. 36-40.

Australia

Great Britain


South Africa

Auditing
New Zealand
New Zealand Society Of Accountants. Board of Research and Publications. Exposure draft of recommendation on auditing practice; no. 2; reliance on other auditors in reporting on group financial statements. Accountants’ journal (N.Z.), v. 54, July 1975, p. 219-23.

Reports and statements


HOLDING COMPANIES AND SUBSIDIARIES—Reports and statements—(Continued)

Minch, Roland. Reporting income for reciprocal parent-subsidiary stockholdings, by Roland A. Minch and Enrico Petri. CPA (NYSS), v. 45, July 1975, p. 36-40.

New Zealand

South Africa

Taxation
See Taxation. United States-Holding Companies And Subsidiaries

HOLDING COMPANIES AND SUBSIDIARIES, FOREIGN SUBSIDIARIES
See Also Branches, Foreign Corporations, Foreign Foreign Operations Foreign Trade


Accounting

Canada


Finance

Management


ACCOUNTANTS’ INDEX 1975

Taxation
See Taxation-Foreign Subsidiaries, Under Name Of Country

Holden, George C.

Holdsworth, David K.

Holfield, Chet.

Holiner, George P.

Holland, Daniel M.

Holland, F. A.


Holland, Ken.
Benefits of factoring. (Focus on finance for small companies) Accountancy (Eng.), v. 86, June 1975, p. 50.

Holland, Michael.

Holland, when can the net worth method be used? (Landmark tax cases) Taxation for lawyers, v. 3, March/April 1975, p. 273.

Holland, Alan M.

Holland, Edwin P.

Holland, James.

Hollander, Morris.
How to read a developer's annual report. Real estate review, v. 5, Fall 1975, p. 68-77.

416
ACCOUNTANTS' INDEX 1975

HOLLENBECK, LYLESE P.

HOLLENSTEINER, JAMES A.
Inflation or recession? (Money market) Savings & loan news, v. 95, Nov. 1974, p. 29.

HOLLEY, WILLIAM H.

HOLLINGSWORTH, A. THOMAS.

HOLLISMAN, TELFORD F.

HOLLOMON, CHARLES R.

HOLLOWAY, CHARLES A.

HOLLOWAY, EDWARD.

HOLLOWAY, RONALD E.

HOLLRAH, JAMES M.
Taxation of crossborder concentrations in the EEC. Texas international law journal, v. 9, Fall 1974, p. 313-39.

HOLLY, JAMES H.

HOLMAN, JOHN F.

HOLMBERG, STEVAN R.
HOLT, GEOFFREY.


HOLTHAM, CLIVE.


HOLTMANN, A. G.


HOLT, JOHN B.


HOLTON, THOMAS L.


HOLZMAN, ALBERT G.

Simulation model of the college admission process, by Albert G. Holzman and Donald B. Johnson. Interfaces, v. 5, May 1975, p. 55-64.

HOLZMAN, ROBERT S.


HOMBURGER, RICHARD H.

Audit of historical records as a learning device in studying environmental and socio-economic influences on accounting. University, Ala. Academy of Accounting Historians, n.d. 13 p. (Academy of Accounting Historians, working paper series, no. 2.) [*109 H]

HOME-STAKE PRODUCTION Co.


HOMER, HARRIS L.


HOMES FOR THE AGED

See Non-Profit Organizations, Homes For The Aged

HOMRICH, RAYMOND F.

Tax-season crunch can be substantially reduced by previewing office procedures. Taxation for accountants, v. 15, Nov. 1975, p. 300-5.

HONEYCUTT, T. CRAWFORD.


HOOK, HAROLD S.

Catchwords become a management technique. (Management) Business week, Dec. 15, 1975, p. 77, 79.

HOOVER, HERBERT.


HOPE, ANTHONY.


HOPE, WARREN.


HOPEWELL, MICHAEL H.


HOPFL, CHARLES E.


HOPKIN, JOHN A.


HOPKINS, ROBERT H.

It pays to evaluate your systems department. CA magazine (Can.), v. 106, Feb. 1975, p. 23-5.

HOPKINS, WARREN.


HOPKINS, BRIAN G.

IRS takes a narrow view on what type of scholarship or fellowship is excludable, by Bruce R. Hopkins and John Holt Myers. Taxation for lawyers, v. 3, Jan-Feb. 1975, p. 238-42.


HOPKINS, ROBERT H.

It pays to evaluate your systems department. CA magazine (Can.), v. 106, Feb. 1975, p. 23-5.

ACCOUNTANTS' INDEX 1975

HONEYCUTT, T. CRAWFORD.


HOOK, HAROLD S.

Catchwords become a management technique. (Management) Business week, Dec. 15, 1975, p. 77, 79.

HOOPER, HERBERT.


HOPE, ANTHONY.


HOPE, WARREN.


HOPEWELL, MICHAEL H.


HOPFL, CHARLES E.


HOPKIN, JOHN A.


HOPKINS, ROBERT H.

It pays to evaluate your systems department. CA magazine (Can.), v. 106, Feb. 1975, p. 23-5.
ACCOUNTANTS' INDEX 1975

HOPPENWORTH, GARY L.
Energy conservation and good plant operations go hand in hand, by Gary L. Hoppenworth and T. Roy Mead. Hospitali-

HOPWOOD, ANTHONY G.

HORA, MICHAEL E.
Getting on top of the firm’s energy situation. Business hori-

HOREN, JEFFREY H.
Yuan, John S. C. Optimal multi-product production schedul-
ing and employment smoothing with deterministic de-
mands, by John S. C. Yuan, Jeffrey H. Horen and Harvey M. Wagner. Management science, v. 21, July 1975, p. 1250-
62.

HORIZONS FOR A PROFESSION
See Common Body Of Knowledge

HORN, BERTHOLD K. P.

HORN, C. A.

HORN, FREDERICK E.

HORN, JACK.

HORN, RAY.

HORNY, D. BROCK.

HORNE, JEREMY.
Computerizing company forms. South African chartered ac-

HORNE, PAUL.

HORNE, PETER D.
American Trucking Associations. Financial analysis of the motor carrier industry 1974, by Peter D. Horne. Washing-
ton, 1974. 32 p. [*250 Mot S]

HORODOWICH, PETER.
Model for the planning of aggregate finished goods inven-

HOROWITZ, GEDALE B.

HOROWITZ, HAROLD W.

HOROWITZ, JEROME.
Tax factors controlling the type of trust which best fits a particular client’s needs. Taxation for lawyers, v. 4, July-
Aug. 1975, p. 36-42.

HORRELL, JAMES F.

Taxation
See Taxation, United States-Horse Breeding Farms

HORST, THOMAS.

HORTON, FRANK.

HORTON, LINDA R.

HORTON, ROBERT Y.

HORTY, JOHN F.
ACCOUNTANTS’ INDEX 1975

BILLING


Marine, David E. Wouldn’t it be nice if we had only one bill? Now we do: UB 16. Hospital financial management, v. 5, April 1975, p. 16-21.

BUDGETING


Saul, D. C. Fiscal management. (Administrative reviews) Hospital, v. 51, May 1975, p. 54-5.


Cash management


Collection of accounts


Costs


HOSPITALS—BILLING
ACCOUNTANTS INDEX 1975


Finance


Financial management


Credit management


Funds and Costs: A Financial Management Perspective for Hospital Planning and Control

What if we had a war - against inflation - and nobody came? (Editorial) Hospitals, v. 49, Jan. 1, 1975, p. 35.


Food service


Government regulation


Hicks, Allen M. Governance. (Administrative reviews) Hospitals, v. 49, April 1, 1975, p. 41-3.

Kovener, Ronald R. Will official regulation help or hinder our health care system? (Fellows’ forum) Hospital financial management, v. 5, May 1975, p. 41-2, 61-2.


Owen, Jack W. Regulation. (Administrative reviews) Hospitals, v. 49, April 1, 1975, p. 79-81.


Shelton, Robert M. Inside HFMA. Hospital financial management, v. 5, April 1975, p. 57.


ACCOUNTANTS' INDEX 1975

Ball, Marion J. Maybe a network of mini-computers can fill your data systems needs, by Marion J. Ball and Gary L. Hammon. Hospital financial management, v. 5, April 1975, p. 48-51.


Carren, Donald M. Multiple mini for information management. Datamation, v. 21, Sept. 1975, p. 54-6, 58.


Ellwood, Paul (Delivery systems (Administrative reviews) Hospitals, v. 49, April 1, 1975, p. 45-6, 48-9.


Epstein, Richard L. Employee relations. (Administrative reviews) Hospitals, v. 49, April 1, 1975, p. 75-7.


Goodwin, Phil. Why one hospital implemented a formal planning system and how it works today. Hospital financial management, v. 29, Feb. 1975, p. 20-3.


Hicks, Allen M. Governance. (Administrative reviews) Hospitals, v. 49, April 1, 1975, p. 41-3.


ACCOUNTANTS’ INDEX 1975


Purchasing


Rates


Records


Kanter, Michael E. Don’t let records storage box you in. Hospital financial management, v. 29, June 1975, p. 22-4.


Reports and statements

Kinead, Floyd A. How to use reports to gather data for better management. Hospital financial management, v. 5, April 1975, p. 54-6.


Security


Staff training


Manley, Sallie. AHA research capsules - no. 17 Hospital, v. 49, July 1, 1975, p. 82-4.


ACCOUNTANTS' INDEX 1975

Hospitals - Work measurement

Hospitals - A systems approach.

Hospitals, Psychiatric
See Mental Health Institutions

Hostage, G. M.

Hotels

Accounting

Bibliographies

Business forecasting

Costs

Data processing

Hospitals - Work measurement

Finance

Layout

Management

Management By Contract
See Also Real Estate - Management By Contract
HOTELS—Management By Contract—(Continued)


Marketing

Rates

Security

Statistics

Taxation
See Taxation-Hotels, Under Name Of Country Or State

Valuation

HOTELS, RESORT

Finance

Rates

ACCOUNTANTS' INDEX 1975

HOUGET, GEORGE R.

HOUGH, MICHAEL R.

HOUGHTON, CLARENCE W.

HOULAHAN, JOHN J.

HOURS OF LABOR

See Also Labor-Law And Regulation

Perigoe, J. Rae. Employees bending to flexible hours. CGA (Can.), v. 9, Jan.-Feb. 1975, p. 34-5.

HOUSE, ROBERT J.

HOUSE WRECKING
See Wrecking

HOUSEHOLD ACCOUNTS
See Personal Finance

HOUSING

SeeAlso Apartment Houses Real Estate Management

ACCOUNTANTS’ INDEX 1975


Accounting


Auditing


Canada


Costs


Berry, Brian J. L. Hedonic model of prices and assessments for single-family homes: does the assessor follow the market or the market follow the assessor? By Brian J.L. Berry and Robert S. Bednarz. Land economics, v. 51, Feb. 1975, p. 21-40.


Opening the window on closing costs. Money, v. 4, June 1975, p. 50-2, 54.

Europe


Finance


Government regulation


Metcalfe, Daniel J. Civil rights - remedies - to remedy discriminatory public housing practices existing within the confines of a city. (Recent decisions) George Washington law review, v. 43, Jan. 1975, p. 663-76.


Law


ACCTING—Law-(Continued)


Metalife, Daniel J. Civil rights - remedies - to remedy discriminatory public housing practices existing within the confines of a city. (Recent decisions) George Washington law review, v. 43, Jan. 1975, p. 663-76.

Opening the window on closing costs. Money, v. 4, June 1975, p. 50-2, 54.

Management


Relocation costs


Subsidies


HOUSING AND COMMUNITY DEVELOPMENT ACT OF 1974


Title 14    See Interstate Land Sales Full Disclosure Act

HOUSTON, FRANKLIN S.


HOUSTON, MICHAEL J.


HOVERS, JOHN.


HOW Chapter XII avoids foreclosure. (Real estate) Business week, Nov. 3, 1975, p. 71.


HOW incorporation under sub S can bring double tax trouble. (Tax blunder) Practical accountant, v. 8, March-April 1975, p. 62.

HOW independent is the auditor? Accountant (Eng.), v. 172, May 22, 1975, p. 653-4.

HOW IRS deals with failures to pay withheld taxes from employees. (Practicing before the IRS) Taxation for accountants, v. 15, July 1975, p. 63.


HOW not to elect a calendar-month liquidation. (Tax blunder) Practical accountant, v. 8, May-June 1975, p. 68.

HOW not to liquidate under Section 333. (Tax burden) Practical accountant, v. 8, July/Aug. 1975, p. 35.

ACCOUNTANTS’ INDEX 1975

HOW special tax rebate will work. (Taxes in figures) Taxation for accountants, v. 14, May 1975, p. 278.


HOW to handle the new tax break for forfeited interest. Taxation for lawyers, v. 3, March/April 1975, p. 322.

HOW to help your client get capital gain on the transfer of his franchised business. Taxation for lawyers, v. 3, May-June 1975, p. 350.


HOW to make them work harder for you. Sales management, v. 114, June 2, 1974, p. 39-44.


HOW to operate under the new pension law: what practitioners are doing today. Pension and profit-sharing tax journal, v. 1, Winter (Dec.) 1974, p. 5-25.

HOW to prepare an operating budget.


HOW to run a small business.

HOW to sell trust services on a low budget. Banking, v. 67, March 1975, p. 58.


HOW to start and manage your own business.

HOW to start your own craft business,

HOW to switch from DDB to SL under ADR for pre-71 assets. Taxation for accountants, v. 15, Aug. 1975, p. 91.

HOW well does your firm control its mail? (Managing your practice) Practical accountant, v. 8, May-June 1975, p. 54-5.


HOWARD, BRUCE R.

HOWARD, ROBERT.

When tax-exempt funds must pay taxes, based on interviews with Peter Fass and Robert Howard. (Real estate) Institutional investor, v. 9, Jan. 1975, p. 37.

HOWE, STEPHEN.

431
HOWELL, JAMES T.


HOWELL, WILLIAM J.


HOWENSTINE, E. JAY.

Changing roles of housing production subsidies and consumer housing subsidies in European national housing policy. (Reports and comments) *Land economics,* v. 51, Feb. 1975, p. 86-94.

HOWIE, CHARLES J.


HOWLETT, MICHAEL J.


HOWSON, JOSEPH T.


HUBBARD, CHARLES L.


HUBBELL, BRUCE F.


HUBER, GEORGE P.


HUBER, ROBERT A.


HUBERMAN, JOHN.


HUEFNER, RONALD J.


HUEGLI, JON.


HUETER, GARY L.


ACCOUNTANTS' INDEX 1975

HUEY, WILLIAM R.


HUFBAUER, G. C.


HUFF, BARRY W.


HUFFAKER, JOHN B.


CA-5 puts insurance in non-grantor trustee's estate, conflicts with CA-2 and CA-6, edited by John B. Huffaker. (Estates, trusts & gifts) *Journal of taxation,* v. 43, July 1975, p. 49.


TC holds state gift tax was deductible by estate. (Estates, trusts and gifts) *Journal of taxation,* v. 43, Oct. 1975, p. 226-7.


Will contest settlement can cut prior transfer credit, edited by John B. Huffaker. (Estates, trusts & gifts) *Journal of taxation,* v. 42, April 1975, p. 252.
ACCOUNTANTS’ INDEX 1975


**Accounting**


**Management**

Case, Edward J. Get a better return on your employee investment. *CA magazine* (Can.), v. 107, July 1975, p. 38-41.


Olson, Michael S. How to motivate your staff to be fully productive. *Association management*, v. 27, Feb. 1975, p. 49-51.


**Valuation**


**HUMBLE JOHN**

HUMBER, KENNETH G.

HUMOR
Baker, Russell. Things are so bad even Marcus Welby gets sued Medical economics, v. 52, Sept. 1, 1975, p. 92-3.

Giggling in the dark. (Below the line) Accountancy (Eng.), v. 86, Feb. 1975, p. 82.
It's all in the balance. (Below the line) Accountancy (Eng.), v. 86, March 1975, 86.

Putney, A. Accountancy - depends on how much you earn. CGA (Can.), v. 9, Jan.-Feb. 1975, p. 33.
Wham pow SSAP (Below the line) Accountancy (Eng.), v. 85, Dec. 1974, p. 72.

HUMPHREY, HUBERT H.

HUMPHREYS, R. GORDON.

HUMPHREYS, W. R.

HUMPHRIES, RUSSELL J.

HUNDLEY, THOMAS C.
Taxation - accumulated earnings tax - decrease in accumulated earnings and profits in a taxable year because of redemptions of stock from tax-exempt charities does not preclude imposition of the accumulated earnings tax. (Recent cases) Vanderbilt law review, v. 28, May 1975, p. 921-30.

HUNN, PAUL H.
HUSSEY, D. E.


HUSSEY, DAVID E.


HUSZAR, PAUL C.


HUTCHINGS, PETER W.


HUTCHINS, CHRISTINA S. R.


HUTCHINSON, IRA K.


HUTCHINSON, JOSEPH.

Minetti, Robert. System achieves optimal staffing, by Robert Minetti and Joseph Hutchinson. (Nursing) Hospitals, v. 49, May 1, 1975, p. 61-2, 64.

HUTCHINSON, P. J.


HUTSON, FRANK A.


HUTSON, T. G.


ACCOUNTANTS' INDEX 1975

HUTTON, WILLIAM T.


HYDE, JAMES V.


HYDE, ROBERT C.


Unplanned estate distributions can significantly increase tax burden on estate and beneficiaries. (Estate planning) Taxation for accountants, v. 14, April 1975, p. 242-9.

Unplanned estate distributions can significantly increase tax burden on estate and beneficiaries. Taxation for lawyers, v. 3, March/April 1975, p. 288-95.

HYDE, TRUSLOW.


HYER, DOUGLAS K.


HYLAND, MARY A.


HYMAN, LEONARD S.


HYMANS, MAX.

Changes due to the current inflationary recession. (Debits & credits) National public accountant, v. 20, June 1975, p. 4-5.
I don’t write earthquakes. (Letter from America) Accountant (Eng.), v. 172, Feb. 6, 1975, p. 175.

ICUZIO, NICHOLAS L.


IADAROLA, ANGELO A.


IANACONE, WILLIAM.

Distribution of installment obligations to related parties. (Tax clinic) Tax adviser, v. 6, April 1975, p. 207.


IBBOTSON, ROGER G.


IBRAHIM, I. B.


IBSEN, MAX E.


IBUCON LEARNING SYSTEMS LTD.


IDLENESS

See Also Capacity

IEZZI, JOHN G.


IFEZUE, J. C.


IGLEHART, DONALD L.


IGNALL, EDWARD J.


IJIRI, YUJI


ACCOUNTANTS' INDEX 1975

IMPERATORE, ARTHUR E.


IMPORT TRADE
See Export And Import Trade


IMPROPER ACCUMULATION OF SURPLUS
See Taxation. United States-Undistributed Profits

IMPROVED security communications cut inventory losses. (Losses and claims) Best's review (Property/Liability ed.), v. 76, May 1975, p. 34, 36.


IMPUTING interest on debt agreements made under the federal Bankruptcy act. Financial Accounting Standards Board. Imputing interest on debt agreements made under the federal Bankruptcy act-dated June 1974, an interpretation of APB opinion no. 21. Stamford, Conn., 1974 30 p. (Public record, v. 5; FASB interpretation no. 2.) [*113.1 F]

IMUNDO, LOUIS V.


INCENTIVE travel aids productivity, helps even up balance of payments. Commerce today, v. 5, May 26, 1975, p. 4-7.

INCENTIVES
See Also Accountants' Office - Incentives
Motivation
Also Under Specific Type, E.G., Bonus

ACCOUNTANTS’ INDEX 1975


Ghose, S. N. Economics of incentives. (Students’ section) Management accountant (India), v. 10, May 2, 1975, p. 373-4.


INCOME

See Also

Earnings

Statements, Financial-Income

Taxation, United States-Income

Wages, Fees, Salaries


Gray, S. J. Further comment on asset values and income measurement, by S. J. Gray and M. C. Wells. Accounting and business research (Eng.), v. 5, Spring 1975, p. 91-5.


Deferred

See Deferred Income

Marginal


National

See Also Social Accounting


Canada


439
ACCOUNTANTS' INDEX 1975

INCOME—National—Poland

Poland


Net


Personal


Statistics


Unearned

See Deferred Income

INCOME DISTRIBUTION


INCOME, even though received in error, is still income. Taxation for accountants, v. 14, May 1975, p. 264.

INCOME STATEMENTS

See Statements, Financial-Income

INCOME TAX

See Taxation-Income, Under Name Of Country Or State Taxes

INCOME TAX REGULATIONS

See Taxation, United States-Income Tax Regulations

INCOME taxation of estates and trusts.


INCOME/EXPENSE analysis: apartments, condominiums & cooperatives.


INCOMPLETE RECORDS

See Records-Incomplete Statements, Financial-From Incomplete Data


INCONSISTENT POSITIONS

See Taxation, United States-Inconsistencies


INCREMENT AND DECREMENT COSTS

See Also Direct Costs Fixed Costs Marginal Costs Original Costs Standard Costs Variable Costs

INDEMNITY PAYMENTS

See Taxation, United States-Indemnity Payments


INDEPENDENCE OF ACCOUNTANTS

See Accountants-Independence


INDEX NUMBERS

ACCOUNTANTS' INDEX 1975


INDEXES
See Bibliographies, Indexes, Catalogues

INDEXING
See Filing And Indexing

INDIA

INDIAN RESERVATIONS

INDIANA ASSOCIATION OF CERTIFIED PUBLIC ACCOUNTANTS.
When to call the CPA. (News & views) *CPA* (NYSS), v. 45, July 1975, p. 11-12.

INDIRECT COSTS
See Overhead

INDIRECT TAXES
See Taxation - Indirect Taxes


INDUSTRIAL ACCOUNTANTS
See Accountants-Cost And Industrial Controllers
Internal Auditors

INDUSTRIAL ACCOUNTING
See Cost Accounting

INDUSTRIAL applications growing as computer use goes worldwide. *Commerce today*, v. 5, April 14, 1975, p. 10-12.


INDUSTRIAL DEVELOPMENT
See Also Industry-Decentralization


Africa

INDEX NUMBERS (Continued)

Canada

Developing countries

Great Britain

India
Rao, M. Kutumba. Industrial estates in India - the sunlight and shadow. *Finance and commerce* (India), v. 17, April 1974, p. 159-64.

Ireland

Japan

New Zealand

Philippines

Union of Soviet Socialist Republics

441
ACCOUNTANTS' INDEX 1975


Great Britain


INDUSTRIAL RESEARCH

See Research And Development

INDUSTRIAL TIME SALES FINANCING

See Machinery And Equipment-Financing

INDUSTRY

See Also Business Corporations Manufacturers


Canada


Costs

Great Industry

Finance

Government Ownership

See Government Ownership Of Business And Industry
Public Utilities-Government Ownership

Government Regulation

See Government Regulation Of Business And Industry
Labor-Law And Regulation
Public Utilities-Government Regulation

Great Britain


Spinks, Nigel. Now Mr. Benn produces his gooby *Accountancy* (Eng.), v. 86, April 1975, p. 36-8.

India


Statistics


Taylor, Thayer C. Why the survey is all-important for you. *Sales management*, v. 114, April 21, 1975, Entire issue.

INDUSTRY ACCOUNTING GUIDES


INDUSTRY AUDIT GUIDES


INDUSTRY—Decentralization


Samson, Thomas F. Comment on Audits of service-center-produced records. (Letters to the editor) *CPA journal*, v. 45, April 1975, p. 5-6.


INFLATION

See Also Price-Level Changes


Allen, John W. Who is today’s food price villain? *Cooperative accountant*, v. 28, Spring 1975, p. 61-80, 87.


Beshara, R. L. Price-level restated accounting and the measurement of inflation gains and losses: a comment. (Correspondence) *Accounting review*, v. 50, July 1975, p. 582-5.


Pate, James L. Inventory liquidation causes sharp drop in GNP, but way cleared for recovery. (Economic highlights) Commerce today, v. 5, April 28, 1975, p. 2-3.

Pate, James L. New set of leading indicators expected to show better forecasting performance. (Economic highlights) Commerce today, v. 5, April 14, 1975, p. 2-3.

Pate, James L. Signaling a change in business conditions. Conference Board record, v. 12, June 1975, p. 35-6.

Pate, James L. Volatile food prices now moving down as inflation shows substantial moderation. (Economic highlights) Commerce today, v. 5, May 12, 1975, p. 2-3.


Petrei, Aamalio Humberto. Inflation and personal income tax. Industrial accountant (Pakistan), v. 14, April-June 1975, p. 79-84.


Sommer, Albert T. In the wild Western world...we're still the wildest. (Business highlights) Conference Board record, v. 12, June 1975, p. 37-40.


Staats, Elmer B. Federal budget, the economy, and inflation. GAO review, v. 10, Fall 1975, p. 1-10.


Stephenson, I. D. Damages and inflation. (Law and the accountant) Accountancy (Eng.), v. 86, Aug. 1975, p. 72, 74.

ACCOUNTANTS' INDEX 1975


What if we had a war - against inflation - and nobody came? (Editorial) Hospitals, v. 49, Jan. 1, 1975, p. 35.


Accounting


Current replacement value v. general purchasing power. (Auditing and reporting) CPA (NYSS), v. 45, Sept. 1975, p. 59-60. (Excerpt from Executive newsletter (PMM & Co.), June 1975.)


Weston, Frank T. Accounting for inflation. CPA (NYSS), v. 45, Sept. 1975, p. 21-5.


Australia


Brazil


Canada


Croll, John R. General price level indexing a delusion, a mockery and a snare? C4 magazine (Can.), v. 106, March 1975, p. 29-34.


ACCOUNTANTS’ INDEX 1975


**International**


**Ireland**


**Netherlands**


**New Zealand**


**South Africa**


**Sweden**

Great Britain


Retail price index chart. Accountant (Eng.), v. 172, Feb. 27, 1975p, 292.


India


Petrue, Aamalio Humberto. Inflation and personal income tax. Industrial accountant (Pakistan), v. 14, April-June 1975, p. 79-84.

Indonesia

Josodirjo, Utomo. Indonesian monetary policy or how to curb inflation. SGT Group journal (P.I.),no. 4, 1974, p. 2-7.

International


Ireland

Inflation - the Brazilian experience and Ireland. Management (Irish) v. 22, March 1975p, 38-40, 42.


INFLATION—Ireland—(Continued)


Israel

New Zealand

Nigeria

South Africa


INFLATION - the Brazilian experience and Ireland. Management (Irish) v. 22, March 1975, p. 38-40, 42.


INFORMATION AND RECORDS MANAGEMENT, INC.


INFORMATION guide for doing business in the Republic of Ireland.


ACCOUNTANTS' INDEX 1975


INFORMATION service provides assistance to minority businesses. Commerce today, v. 5, March 31, 1975, p. 11-12.

INFORMATION SOURCES
See Also Data Processing

INFORMATION SYSTEMS
See Also Data Processing

Advani, H. C. Management information system. (Students' section) Management accountant (India), v. 10, May 2, 1975, p. 369-70.
Carren, Donald M. Multiple mins for information management. Datamation, v. 21, Sept. 1975, p. 54-6, 58.
EO research department - ready to supply the answers. H & S reports, v. 12, Summer 1975, p. 1-6.
ERIC, the model micrographics information system. Information & records management, v. 9, March 1975, p. 42-5.
ACCOUNTANTS' INDEX 1975


Sass, C. Joseph. MIS - are you missing the plane? (Spectrum) Infosystems, v. 22, March 1975, p. 50-1, 64.


Tiptos, Manuel A. Structuring a management information system for strategic planning. Managerial planning, v. 23, Jan-Feb. 1975, p. 10-16.


INFORMATION SYSTEMS (Continued)
ACCOUNTANTS' INDEX 1975


INNOVATION


Daly, Michael. Change and resistance to it. Management (Ireland), v. 22, May 1975, p. 11-12, 15-16.


INPUT-OUTPUT ACCOUNTING


INSECTICIDE WHOLESALERS

See Chemical Wholesalers

INSIDER TRANSACTIONS

See Also Corporations-Disclosure Of Information

ACCOUNTANTS' INDEX 1975

Dirks, Ray. Equity Funding aftermath. Barron's, June 23, 1975, p. 3, 8, 12, 14, 16, 18. (Reprint file. *B)

Fein, Carol A. Reinspection of purchase and sale under Section 16(b). (Notes) Brooklyn law review, v. 41, Summer 1974, p. 91-133.


Galen, Richard E. Securities law - section 16(b) - an exchange of securities pursuant to a merger does not constitute a section 16(b) purchase unless... (Recent decision) George Washington law review, v. 42, Aug. 1974, p. 1141-56.


Rosenzweig, Victor M. Insider liability under rule 10b-5 - the current state of the law. St. John's law review, v. 49, Fall, 1974, p. 31-51.


Smith, Edgar A. Gold v. Sloan: Section 16(b)'s application to short swing trading in post-merger situations. (Notes) University of Pittsburgh law review, v. 36, Fall 1974, p. 139-52.


INSOLVENCIES

See Also Bankruptcy
Business Failures
Liquidations And Receiverships


INSTALLMENT sale of a business is usually a sale of assets. Taxation for lawyers, v. 4, Nov./Dec. 1975, p. 137.


INSTALLMENTS


Accounting


Statistics


INSTITUT DER WIRTSCHAFTSPRUFER IN DEUTSCHLAND.


INSTITUTE advises Congress on national health care insur.


INSTITUTE FOR BUSINESS PLANNING.


INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS IN ISRAEL.

Professional recommendations and guidelines. Tel Aviv, Israel, c1974. 104 p. (Translated from the Hebrew original.) [*117 I]

INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS OF GREECE.


INSTITUTE OF CHARtered ACCOUNTANTS IN AUSTRALIA.


INSTITUTE OF CHARtered ACCOUNTANTS IN
AUSTRALIA—National Council.


Public Relations Committee.

INSTITUTE OF CHARtered ACCOUNTANTS IN
ENGLAND AND WALES.

Council.
Audit of current purchasing power statements. Accountancy (Eng.), v. 86, May 1975, p. 58, 90.

General Educational Trust.

Joint Committee on Ethics.

INSTITUTE OF CHARtered ACCOUNTANTS IN
IRELAND.

Technical Standards Committee.

INSTITUTE OF CHARtered ACCOUNTANTS OF
INDIA.

ACCOUNTANTS' INDEX 1975

Research Committee.

INSTITUTE OF CHARtered ACCOUNTANTS OF
SCOTLAND.

INSTITUTE OF COST AND MANAGEMENT
ACCOUNTANTS.

INSTITUTE OF INTERNAL AUDITORS.
Auditing fast response systems. Orlando, Fla., c1974. 31 p. (Modern concepts of internal auditing) [*175 I]
Establishing the internal audit function in EDP - job descriptions. Orlando, Fla., c1974. 20 p. (Modern concepts of internal auditing) [*175 I]
Smith, Norman A. Service to management. Accountant (Eng.), v. 173, Nov. 20, 1975, p. 584.


INSTITUTE OF LIFE INSURANCE.

INSTITUTE OF MANAGEMENT ACCOUNTING.
ACCOUNTANTS' INDEX 1975


INSTITUTE OF MANAGEMENT CONSULTANTS.

Should management consultants be licensed by the states? A discussion memorandum. New York, 1974. 1 v. (various pagings) [*200.81 I]

INSTITUTE OF REAL ESTATE MANAGEMENT.


Experience Exchange Committee.


INSTITUTE ON ESTATE PLANNING, 8th, University of Miami Law Center, 1974.


INSTITUTE'S local firm quality review program.


INSTITUTIONAL STOCKHOLDERS

See Stockholders, Institutional

INSTITUTIONS

See Hospitals
Libraries
Mental Health Institutions
Non-Profit Organizations
Schools And Colleges

INSTITUTE OF MANAGEMENT ACCOUNTING.- (Continued)

INSURANCE

See Also: Insurance Companies
            Underwriters


Accounting

I don't write earthquakes. (Letter from America) Accountant (Eng.), v. 172, Feb. 6, 1975, p. 175.

Colombia


France


Germany


Government regulation


Williams, James R. And now, a word from the health insurers. Medical economics, v. 52, Sept. 1, 1975, p. 143.

Great Britain


History


Jamaica

INSURANCE--Japan

Japan

Phillippines

INSURANCE, ACCIDENT
See Also Taxation, United States - Insurance, Accident

INSURANCE, ACCOUNTANTS' LIABILITY

Australia

INSURANCE, ACCOUNTS RECEIVABLE

INSURANCE AGENCIES
Budgeting

Taxation
See Taxation, United States-Insurance Agencies

INSURANCE, AUTOMOBILE
Degener, Jo. How to scale down insurance costs. Money, v.4, April 1975, p. 68-70, 72.
Goldstein, Bruce S. Florida Supreme Court finds fault with no-fault. (Cases noted) University of Miami law review, v. 28, Winter 1974, p. 468-73.
Rates

INSURANCE, BLUE CROSS AND BLUE SHIELD
See Insurance, Health And Hospitalization

INSURANCE BROKERS
See Also Taxation, United States - Insurance Brokers
Bannister, Jim. Role of the broker. (Focus on risk management) Accountancy (Eng.), v. 86, Feb. 1975, p. 64.
Storey, Rollyn L. Everything you always wanted to know about broker services, internationally. Risk management, v. 22, May 1975, p. 6-8, 10-12, 14-15.
Storey, Rollyn L. Everything you always wanted to know about broker services internationally - continued. Risk management, v. 22, June 1975, p. 6-8, 10, 12-13.

INSURANCE, BUSINESS
See Also Specific Types Of Insurance, E.G., Insurance, Business Interruption, Insurance, Casualty

INSURANCE, CASUALTY
See Also Taxation, United States - Insurance, Casualty
Rausch, Barbara I. It only happens to the other person. (Small business) Woman CPA, v. 37, Jan. 1975, p. 20-1.

INSURANCE CLAIMS
Arnold, Ralph W. Living with unfair claims practices acts. (Losses and claims) Best's review (Property/liability ed.), v. 76, June 1975, p. 32-4, 36.
Asheim, Paul M. Reducing claim handling costs. (Losses and claims) Best's review (Property/liability ed.), v. 76, Sept. 1975, p. 36, 38, 40, 42.
Barnes, John J. Control of claim expense. (Losses and claims) Best's review (Property/liability ed.), v. 75, Jan. 1975, p. 34, 36-7.
ACCOUNTANTS' INDEX 1975


Kizorek, William L. Defeating fraudulent claims. (Losses and claims) Best's review (Property/liability ed.), v. 76, Sept. 1975, p. 44.


Pirnie, Alexander. Suspected arson for profit: the adjuster’s role. (Losses and claims) Best’s review (Property-liability ed.), v. 75, March 1975, p. 32, 34.


Schmerler, Joseph. Investigating swimming pool liability cases. (Losses and claims) Best’s review (Property-liability ed.), v. 75, Feb. 1975, p. 36, 38, 40, 42.

INSURANCE COMPANIES


Heskett, Gene H. Multi-national insurance operations: coping with nationalism in Latin America, part 1. (World insurance forum) Best’s review (Property/liability ed.), v. 75, March 1975, p. 36-60.


Skinner, Robert L. How one association formed a successful insurance company for members. Association management, v. 27, April 1975, p. 36-7.


Accounting


Data processing

Automated adjuster offices cut costs, improve service. (Methods and management) Best’s review (Property/liability ed.), v. 75, Jan. 1975, p. 82-3.


Putting the freeze on paperwork. (Methods and management) Best’s review (Property/liability ed.), v. 76, Sept. 1975, p. 100-101.


Finance


Financial management


Foreign operations


Government regulation

Arnold, Ralph W. Living with unfair claims practices acts. (Losses and claims) Best’s review (Property/liability ed.), v. 76, June 1975, p. 32-4, 36.


Investments


Marketing


ACCOUNTANTS' INDEX 1975

INSURANCE COMPANIES—Personnel


Rates

Degener, Jo. How to scale down insurance costs. Money, v.4, April 1975, p. 68-70, 72.

Reports and statements


Staff training


Statistics


Taxation

See Taxation, United States-Insurance Companies

Valuation


INSURANCE COMPANIES, ACCIDENT AND HEALTH

See Also Taxation, United States - Insurance Companies. Accident And Health


INSURANCE COMPANIES, AUTOMOBILE


INSURANCE COMPANIES, CAPTIVE

See Also Taxation, United States - Insurance Companies. Captive


INSURANCE COMPANIES, CASUALTY


Rubin, Harvey W. Creating additional capacity. (Viewpoint) Risk management, v. 22, March 1975, p. 34.


Accounting


Reports and statements


INSURANCE COMPANIES, FIRE


Marketing


INSURANCE COMPANIES, HEALTH AND HOSPITALIZATION

Data processing


INSURANCE COMPANIES, LIABILITY


Schraeder, Robert J. Comment on the need for the exceptional exercise of management and regulatory responsibility in the insurance industry. Best's review (Property/liability ed.), v. 75, March 1975, p. 12, 14, 16, 18, 90.

Accounting


Financial management


ACCOUNTANTS’ INDEX 1975

Investments

Management

Statistics

INSURANCE COMPANIES, LIFE
See Also Taxation, United States - Insurance Companies, Life


Accounting


Auditing

Canada

Data processing

Finance

Government regulation

Great Britain

INSURANCE COMPANIES, LIABILITY—Investments

Investments


Serlen, Bruce. Separate...but hardly equal: 3rd annual portfolio analysis of insurance company separate accounts. Pension world, v. 11, June 1975, p. 12-13, 18-20, 47-50.


Management

Personnel
Ralston, August. Life insurance company employee alcoholism management programs. CLU journal, v. 29, April 1975, p. 45-55.

Reports and statements


Statistics

INSURANCE COMPANIES, PROPERTY


Rubin, Harvey W. Creating additional capacity. (Viewpoint) Risk management, v. 22, March 1975, p. 34.

Schaeder, Robert J. Comment on the need for the exceptional exercise of management and regulatory responsibility in the insurance industry. Best's review (Property/liability ed.), v. 75, March 1975, p. 12, 14, 16, 18, 90.

Accounting


INSURANCE COMPANIES, PROPERTY—Financial management

Financial management

Investments

Management

Reports and statements

Statistics

INSURANCE COMPANIES, TITLE

INSURANCE COMPANY OF NORTH AMERICA


INSURANCE, CREDIT

INSURANCE, DATA PROCESSING EQUIPMENT

INSURANCE, DENTAL

INSURANCE, DIRECTORS’ LIABILITY

INSURANCE, DISABILITY
Canadian Institute Of Chartered Accountants. Using life insurance company services effectively. Toronto, c1974. 59 p. (Comprised of articles from CA magazine.) [*430 C]

ACCOUNTANTS’ INDEX 1975

National health insurance: reassurance from the left. Medical economics, v. 52, June 9, 1975, p. 133, 137-8, 142, 144.

INSURANCE, EXAMINATION PAPERS
See Insurance, Valuable Papers

INSURANCE, EXPORT
See Insurance, Foreign Credit

INSURANCE, FIDELITY
See Insurance, Surety And Fidelity

INSURANCE, FIRE
See Also Fire Losses

INSURANCE, FOREIGN CREDIT

INSURANCE, GROUP
See Also Taxation, United States - Insurance, Group


Costs


INSURANCE, HEALTH AND HOSPITALIZATION


Feds should single us out for scrutiny. Medical economics, v. 52, April 28, 1975, p. 27, 29, 31, 36, 41-2.


ACCOUNTANTS' INDEX 1975


National health insurance: reassurance from the left. Medical economics, v. 52, June 9, 1975, p. 133, 137-8, 142, 144.

Owen, Jack W. Regulation. (Administrative reviews) Hospitals, v. 49, April 1, 1975, p. 79-81.


Canada


Great Britain


Japan


National


Medicare modernization: the only game in town. Hospitals, v. 49, Nov. 1, 1975, p. 27.


Williams, James R. And now, a word from the health insurers. Medical economics, v. 52, Sept. 1, 1975, p. 143.


INSURANCE, KEY MAN

See Also: Insurance, Life

Taxation, United States - Insurance, Key Man


INSURANCE, LEASE GUARANTEE

See Also: Lease Guarantee Program

INSURANCE, HEALTH AND HOSPITALIZATION-

(Continued)

INSURANCE, LIABILITY

Anderson, Dan R. Comments on medical malpractice insurance - face up to the problems of cost. Best's review (Property/liability ed.), v. 76, May 1975, p. 14, 82.


Ferguson, Emmet F. Let's put a ceiling on malpractice liability. Medical economics, v. 52, May 12, 1975, p. 132.

Giddings, Paul M. Why the malpractice plague is passing some states by. Medical economics, v. 52, May 26, 1975, p. 37-8, 40, 42.


Hendricks, James D. What your next malpractice policy may look like. Medical economics, v. 52, April 14, 1975, p. 29-30, 35, 38-9, 42.

Ingegno, Alfred P. Let the patient buy his own malpractice protection Medical economics, v. 51, Dec. 9, 1974, p. 92.


McGrath, James W. What to look for in a condominium liability insurance program. (Condominium world) Real estate review, v. 5, Fall 1975, p. 36-7.


Schmerler, Joseph. Investigating swimming pool liability cases. (Losses and claims) Best's review (Property-liability ed.), v. 75, Feb. 1975, p. 36, 38, 40, 42.


Trieschmann, James S. What a CPA needs to know about general liability insurance, by James S. Trieschmann and E.J. Leveret. CPA (NYSS), v. 45, Aug. 1975, p. 34-7.


Canada


INSURANCE, LIFE

See Also Insurance, Key Man

Taxation, United States - Insurance, Life


ACCOUNTANTS’ INDEX 1975


Accounting


Canada

Canadian Institute Of Chartered Accountants. Using life insurance company services effectively. Toronto, 1974. 59 p. (Comprised of articles from CA magazine.) [*430 C]


Great Britain


Taxation

See Taxation, United States-Insurance, Life

INSURANCE LOAN PLANS

See Insurance, Bank-Financed Plans

INSURANCE, LOSS OF PROFITS

See Insurance, Business Interruption Insurance, Profits

INSURANCE, MARINE


INSURANCE, MEDICAL PAYMENT PLANS


INSURANCE, MORTGAGE


INSURANCE, MULTIPLE PERIL

See Insurance, Multiple Line

INSURANCE, PARTNERSHIP

See Insurance, Life

INSURANCE POLICIES


ACCOUNTANTS' INDEX 1975


INSURANCE PREMIUMS
See Also Taxation, United States - Insurance Premiums


INSURANCE, PRODUCTS LIABILITY

INSURANCE, PROFITS
See Also Insurance, Business Interruption


INSURANCE, REINSURANCE
See Also Taxation, United States - Insurance, Reinsurance


INSURANCE, SELF


Accounting

INSURANCE, SPLIT-DOLLAR


INSURANCE, THEFT
See Also Insurance, Surety And Fidelity


INSURANCE, TITLE
Dean, Robert C. Title insurance in the United States. Best's review (Property/liability ed.), v. 76, Oct. 1975, p. 10, 12, 76, 78, 80, 82, 84.


INSURANCE UNDERWriters
See Underwriters

INSURANCE, UNEMPLOYMENT
See Also Taxation, United States - Insurance, Unemployment

Feldstein, Martin S. Unemployment insurance: time for
ACCOUNTANTS' INDEX 1975

INTEREST

See Also Taxation, United States-Interest


ACCOUNTANTS' INDEX 1975


Nagan, Peter S. What analysts are saying now about the interest-rate outlook: will going longer still pay? (Investments) Banking, v. 67, June 1975, p. 12, 95.


Accounting


Prime rate


INTEREST DURING CONSTRUCTION


INTEREST, rent pre-payments still not generally deductible, despite recent cases allowing them. Taxation for lawyers, v. 4, Sept./Oct. 1975, p. 75-6.


INTERFIRM COMPARISONS


INTERIM AUDITS

See Auditing-Interim Audits

INTERIM financial reporting.


INTERIM reports

See Reports-Interim Statements, Financial-Interim


INTERIOR DESIGNERS

See Decorators


INTERIOR AUDITING


Deters, J. R. 'Renovation and innovation in internal auditing. Internal auditing, v. 32, May-June 1975, p. 28-35.


Internal auditing of policies, procedures, and directives. (Management services) CPA (NYSS), v. 45, June 1975, p. 63-4. (Extract from Week in review (Haskins & Sells), Feb. 1, 1974.)


Audit program


Canada

Sayers, John G. 'Operational auditing is alive and well. CA magazine (Can.), v. 106, April 1975, P. 28-31.

Data processing


Europe


Great Britain

Cemach, Harry P. 'Internal auditing ... this way to schizophrenia. Accountancy (Eng.), v. 86, Feb. 1975, p. 28-9.


INTERNAL AUDITING COURSES

See Accounting Courses

INTERNAL AUDITING DEPARTMENTS


Deters, J. R. 'Renovation and innovation in internal auditing. Internal auditing, v. 32, May-June 1975, p. 28-35.


Supervision and review


INTERNAL auditing of policies, procedures, and directives. (Management services) CPA (NYSS), v. 45, June 1975, p. 63-4. (Extract from Week in review (Haskins & Sells), Feb. 1, 1974.)

INTERNAL AUDITORS

American Institute Of Certified Public Accountants. Auditing Standards Executive Committee. 'Reliance on internal auditors. (Auditing and reporting) CPA-AIYSS, v. 45, Nov. 1975, p. 68-9. (Extract from an exposure draft issued by the AICPA's Auditing Standards Executive Committee.)


Institute Of Internal Auditors. 'Establishing the internal audit function in EDP - job descriptions. Orlando, Fla., c1974. 20 p. (Modern concepts of internal auditing) [P175 I]


INTERNAL AUDITORS-(Continued)

Internal control, part 1. (Student's page) Nigerian accountant, v. 8, Jan./March 1975, p. 24-8.

Robitaille, Donald B. File inventory concept: (EDP systems) Internal auditor, v. 32, May-June 1975, p. 56-60.

Data processing

INTERNAL control, part 1. (Student's page) Nigerian accountant, v. 8, Jan./March 1975, p. 24-8.

INTERNAL CONTROL QUESTIONNAIRE
See Also Questionnaires

Internal control, part 1. (Student's page) Nigerian accountant, v. 8, Jan./March 1975, p. 24-8.
ACCOUNTANTS' INDEX 1975


International accounting standards, exposure draft no. 5: information to be disclosed in financial statements. *Accountants' journal (N.Z.),* v. 54, July 1975, p. 224-6.


Mueller, Gerhard G. Accounting for multinationals. (Finance) *Accountancy* (Eng.), v. 86, July 1975, p. 68, 70, 72, 75.

Preface to statements of international accounting standards. *London,* 1975. 5 p. [*111.1 I]*


INTERNATIONAL ACCOUNTING STANDARDS COMMITTEE STATEMENTS


International Accounting Standards Committee. Preface to statements of international accounting standards. *London,* 1975. 5 p. [*111.1 I]*


INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT

INTERNATIONAL BUSINESS

See Foreign Operations


INTERNATIONAL BUSINESS MACHINES CORPORATION.

Ashman, Allan. Antitrust law ... relevant market. (What's new in the law) American Bar Association journal, v. 61, April 1975, p. 496-5.


Gun 'em down, cut 'em up ... Justice goes after two biggies. Infosystems, v. 22, May 1975, p. 31-3.


Smith, Tim. South Africa: the churches vs. the corporations. Business and society review, Fall 1975, p. 54-64.


INTERNATIONAL BUSINESS MACHINES CORPORATION.

Smith, Tim. South Africa: the churches vs. the corporations. Business and society review, Fall 1975, p. 54-64.


INTERNATIONAL BUSINESS MACHINES CORPORATION.

Smith, Tim. South Africa: the churches vs. the corporations. Business and society review, Fall 1975, p. 54-64.


INTERNATIONAL financial reporting.

INTERNATIONAL financial reporting.

INTERNATIONAL FLAVORS AND FRAGRANCES, INC.

INTERNATIONAL FOODSERVICE MANUFACTURERS ASSOCIATION.

INTERNATIONAL LABOR ORGANIZATION.

INTERNATIONAL LEGAL COUNSELLORS, THAILAND.

INTERNATIONAL METALWORKERS FEDERATION.
Hershfield, David C. Multinational union challenges the multinational company. New York, Conference Board, c1975. 40 p. (Conference Board report, no. 658.) [*207.6 H]

INTERNATIONAL MONETARY FUND.

INTERNATIONAL NICKEL CO. OF CANADA, LTD.

INTERNATIONAL OPERATIONS
See Foreign Operations

INTERNATIONAL ORGANIZATION OF SUPREME AUDIT INSTITUTIONS.

INTERNATIONAL reporting. (Auditing and reporting) CPA (NYSS), v. 45, Sept. 1975, p. 60-1. (Excerpt from Week in review (Haskins & Sells), March 7, 1975.)


ACCOUNTANTS' INDEX 1975

INTERNATIONAL TELEPHONE AND TELEGRAPH.

INTERNERSHIP
See Accountants' Office-Internship Education - On-The-Job-Training

INTERPRETATION


INTERSTATE COMMERCE TAXATION
See Taxation, United States- Interstate Commerce

INTERSTATE LAND SALES FULL DISCLOSURE ACT

INTERVIEWS
Talburt, Lane. How to be effective in a TV interview. Association management, v. 27, April 1975, p. 30-4.
Wanous, John P. Tell it like it is at realistic job previews. Personnel, v. 52, July-Aug. 1975, p. 50-60.

INTRA-FAMILY installment sales hold up if deal bona fide, but expect close IRS scrutiny. Taxation for lawyers, v. 4, Sept./Oct. 1975, p. 124.

ACCOUNTANTS' INDEX 1975

INTRACOMPANY PRICING

See Pricing, Transfer

INTRAPERIOD ALLOCATION

See Statements, Financial - Interim

INTRODUCTION to accounting: a conceptual approach.

INTRODUCTION to contemporary business,

INTRODUCTION to fund accounting,

INTRODUCTION to optimization methods,

INTRODUCTION to process economics,


INVENTORIES

See Also Subheading, Inventories, Under Specific Business,
E.G., Retail Trade-Inventories
Taxation, United States-Inventories


Naddor, Eliezer. Optimal heuristic decisions for the s,s inventory policy. (Notes) Management science, v. 21, May 1975, p. 1071-2.

Pate, James L. Inventory liquidation causes sharp drop in GNP, but way cleared for recovery. (Economic highlights) Commerce today, v. 5, April 28, 1975, p. 2-3.


Richards, F. R. Comments on the distribution of inventory position in a continuous-review (s,s) inventory system. (Technical notes) Operations research, v. 23, March-April 1975, p. 366-71.

Accounting


National Association Of Accountants. Management Accounting Practices Committee. Guidelines for inventory measurement. (Management services) CPA (NYSS), v. 45, June 1975, p. 64-5. (Reprint of Statement on management accounting practices, no. 6.)

Osborne, Orson D. How to avoid the trouble spots in an inventory audit. Practical accountant, v. 8, May-June 1975, p. 32-4.


Auditing


Osborne, Orson D. How to avoid the trouble spots in an inventory audit. Practical accountant, v. 8, May-June 1975, p. 32-8.


Continuous

See Inventories-Cyclical Method

Control

See Also Materials-Control
Stores Systems And Stock Records

Andrew, Charles G. Engineering changes to the product structure opportunity for MRP users. Production and inventory management, v. 16, Third quarter 1975, p. 76-86.
ACCOUNTANTS' INDEX 1975


Cost or market

Costing
See Inventories-Valuation

Costs


Data processing


Humphreys, R. Gordon. How to release cash through stock reduction. Accountants digest (Eng.), no. 12, Autumn 1974, p. 3.


McCarthy, Thomas J. Controlling and accounting for supplies, by Thomas J. McCarthy and Thomas L. Morison. New York, National Association of Accountants, c1975. 55 p. (First in a series designed to replace Accounting practice reports, nos. 1-16 initially issued as separate sections of the NAA bulletin. j1[142.4 M]


Orlicky, Joseph A. Closing the loop with pegged requirements and the firm planned order. Production and inventory management, v. 16, First quarter 1975, p. 35-45.


Depreciation
See Depreciation, Depletion and Obsolescence-Inventories
INVENTORIES—Dollar-value method

Yomans, George E. Look at LIFO. Management accounting (NAA), v. 56, Jan. 1975, p. 11-12, 42.

Last-In, First-Out Method

See Also Retail Trade- Inventories

Adoption of LIFO and disclosure on financial statements clarified by IRS. (Auditing and reporting) CPA journal, v. 45, May 1975, p. 48. (Excerpt from Tax newsletter (J.K. Lasser & Co.), Feb. 1975.)

Alexander Grant & Co. LIFO - last-in, first-out inventory accounting: what is it, how it works, the pros and cons plus full text of IRS regulations. Chicago, c1974. 48 p. [*1424 A]


Caveat LIFO. (Management services) CPA journal, v. 45, May 1975, p. 74. (Excerpt from Executive newsletter (Peat, Marwick, Mitchell), Jan. 1, 1975.)


Dalton, Mark F. An examination of some considerations relating to the adoption and use of the last-in, first-out (LIFO) inventory accounting method. (Notes) Vanderbilt law review, v. 28, April 1975, p. 521-60.


Seidler, Lee J. Companies may talk about LIFO versus FIFO again; sort of. Accounting issues (Bear Stearns & Co.), Feb. 20, 1975, p. 11-12. (Reprint file; *A)


Dollar-value method


Economic order quantity


Silver, Edward A. Modifying the economic order quantity (EOQ) to handle coordinated replenishment of two or more items. Production and inventory management, v. 16, Third quarter 1975, p. 26-38.

Financing

See Also Factoring

Field Warehousing


First-in, first-out method


Seidler, Leo. Companies may talk about LIFO versus FIFO again; sort of. Accounting issues (Bear Stearns & Co.), Feb. 20, 1975, p. 11-12. (Reprint file; *A)


ACCOUNTANTS’ INDEX 1975


Woelfi, Emilie. Understanding stock profits. (Mainly for students) Accountancy (Eng.), v. 86, Jan. 1975, p. 98, 100-1, 104.


Youmans, George E. Look at LIFO. Management accounting (NAA), v. 56, Jan. 1975, p. 11-12, 42.


Management

Andrew, Charles G. Engineering changes to the product structure opportunity for MRP users. Production and inventory management, v. 16, Third quarter 1975, p. 76-86.


Collier, David A. Lead time analysis for purchased items. Production and inventory management, v. 16, First quarter 1975, p. 25-34.

Coopers & Lybrand. LIFT: the flexible system for inventory management. New York, c1975. 33 p. [*142 A C]


Frank, Hugo. Improving return on investment through classification merchandising control. Retail control, v. 43, Nov. 1974, p. 53-64.


ACCOUNTANTS' INDEX 1975


Peterson, Leroy D. Design consideration for improving the effectiveness of MRP. *Production and inventory management*, v. 16, Third quarter 1975, p. 48-68.


Pursche, S. Putting service level into proper perspective. *Production and inventory management*, v. 16, Third quarter 1975, p. 69-75.


Silver, Edward A. Modifying the economic order quantity (EOQ) to handle coordinated replenishment of two or more items. *Production and inventory management*, v. 16, Third quarter 1975, p. 26-38.


Next-in, first-out method

Observation

Order quantity


Pursche, S. Putting service level into proper perspective. *Production and inventory management*, v. 16, Third quarter 1975, p. 69-75.


Physical

Pricing
See Inventories-Valuation

Reports and statements

Reserves
See Inventories-Valuation

Retail method

Retail inventory method - how it works, steps in figuring. (Technical notes and comments) *Taxation for accountants*, v. 14, Jan. 1975, p. 34.


Staggered
See Inventories-Cyclical Method

Valuation
See Also Inventories-Under Name Of Special Method


Dalton, Mark F. An examination of some considerations relating to the adoption and use of the last-in, first-out (LIFO) inventory accounting method. (Notes) *Vanderbilt law review*, v. 28, April 1975, p. 521-60.


475
INVENTORIES—Valuation (Continued)


Osborne, Orson D. How to avoid the trouble spots in an inventory audit. Practical accountant, v. 8, May-June 1975, p. 32-8.


Woolf, Emile. Understanding stock profits. (Mainly for students) Accountancy (Eng.), v. 86, Jan. 1975, p. 98, 100-1, 104.


Youmans, George E. Look at LIFO. Management accounting (N.A.), v. 56, Jan. 1975, p. 11-12, 42.

ACCOUNTANTS' INDEX 1975

Great Britain


New Zealand


Verification


Work-in-process


Taxation

See Taxation, United States-Inventors

INVENTORY SHORTAGES

See Shortages

INVESTIGATIONS


INVESTMENT ADVISERS

American Bar Association. Section of Real Property, Probate and Trust Law. Committee on Investments by Fiduciaries. Responsibility of trustee when investment power is shared or exercised by others. Real property, probate and trust journal, v. 9, Winter 1974, p. 517-34.


INVESTMENT ADVISERS (Continued)

Taxation
See Taxation, United States-Investment Companies

INVESTMENT COMPANY ACT OF 1940
Overman, Dean L. Registration and exemption from registration of employee compensation plans under the Federal securities laws. Vanderbilt law review, v. 28, April 1975, p. 455-85.

INVESTMENT CREDIT


INVESTMENT credit may depend on whether property is built. Taxation for lawyers, v. 3, May-June 1975, p. 331.

INVESTMENT credit may depend on whether property is built. Taxation for accountants, v. 14, March 1975, p. 183.

INVESTMENT DEALERS
See Investment Bankers

INVESTMENT companies
See Also Funds-Mutual

Small Business Investment Companies

INVESTMENT GRANTS (CANADA)
See Area Development Incentives Grants (Canada)

INVESTMENT MODELS
ACCOUNTANTS' INDEX 1975

Ehbar, A. F. Does it pay to chase those high yields? (Personal investing) Fortune, v. 91, March 1975, p. 79, 82, 85.


INVESTMENT planning with tax-exempt bonds.

Crestol, Jack. Investment planning with tax-exempt bonds. New York, Coopers & Lybrand, c1975. 18 p. [*753 C]

INVESTMENT RESERVES (SWEDEN)

See Reserves


INVESTMENT TRUSTS

Higuchi, Yoshimichi. In Japan, the sun also sets. Pension world, v. 11, April 1975, p. 72-6.

INVESTMENTS

See Also Expenditures, Capital Machinery And Equipment Real Estate Securities Taxation, United States-Investments


Connelly, Julie. What the market timers are saying now. Institutional investor, v. 9, Jan. 1975, p. 68-70, 72-3.
ACCOUNTANTS' INDEX 1975


Ehrbar, A. F. Does it pay to chase those high yields? (Personal investing) Fortune, v. 91, March 1975, p. 79, 82, 85.


Mathis, Marion O. Money-market mutual funds. Banking, v. 67, July 1975, p. 60, 62, 64.


Schutzer, A. I. How to bail out if your tax shelter bombs out. Medical economics, v. 52, June 23, 1975, p. 73-80.


Scher, Donald R. Foreign investment in Asia: Japan vs the U.S. Columbia journal of world business, v. 9, Fall 1974, p. 95-104.


Wagner, Edward M. How CGAs make their personal investments. CGA magazine (Can.), v. 9, Aug. 1975, p. 11-14.


Accounting


--- Nigeria


Canada


479
INVESTMENTS—Canada (Continued)


Golden, Alan Z. When an American plans to acquire property in Canada; some questions and related probate problems, part 2; Quebec law. Real property, probate and trust journal, v. 10, Fall 1975, p. 378-88.


Costs


Data Processing

See Also Computers - Effect On Financial Executives


Developing countries


European Economic Community


Foreign

See Also Foreign Direct Investment Regulations

Government Regulation


ACCOUNTANTS’ INDEX 1975


Ellisworth, David G. Mexico opens the door to resort development. Real estate review, v. 3, Spring 1975, p. 36-51.


Government regulation


South Africa

Smith, Tim. South Africa: the churches vs. the corporations. Business and society review, Fall 1975, p. 54-64.

Government regulation


---

Canada


Great Britain


India
Exchange control regulations as applicable to Indians abroad. Finance and society (India), v. 1, March 1975, p. 116-21.

International
Case for going international. Institutional investor, v. 9, March 1975, p. 73-4.

Ireland


Israel
Kesselman & Kesselman. Israel, summary information on: business organization, accounting, taxation, investments. Tel Aviv, Israel, 1974, 95 p. [*579.1 I]

Japan
Higuchi, Yoshimichi. In Japan, the sun also sets. Pension world, v. 11, April 1975, p. 72-6.


Latin America

Management


Building a pension portfolio that won't let you down. Medical economics, v. 52, Sept. 1, 1975, p. 110, 113.


Jansson, Solveig. Tightening the reins on portfolio managers. (Money management) Institutional investor, v. 9, May 1975, p. 48-50, 52, 56.


INVESTMENTS—Management—(Continued)


----- Great Britain ----


Mexico


Nigeria


Pakistan


Philippines


Puerto Rico


Reports and statements


Spain


Valuation


INVESTMENTS, CAPITAL

See Expenditures, Capital

INVOICES


IN VOLUNTARY CONVERSIONS

See Taxation, United States-Involuntary Conversions


IN WOOD TABLES

See Also Tables

IPPEL, GERALD L.


IQBAL, ZUAIR.


IRON AND STEEL PRODUCTS See Metal Products

IRON AND STEEL SCRAP See Scrap Metal Scrap, Waste, Spoilage

IRON WORK See Metal Work


IRS bows: gain from container deposits can be capital gain. Taxation for accountants, v. 14, May 1975, p. 277.


IRS gives kiss of death to constitutional trust. Taxation for accountants, v. 15, Aug. 1975, p. 84.


IRS has wide discretion on payment of informer's fees. Taxation for accountants, v. 14, May 1975, p. 269-70.


IRS issues three LIFO disclosure proclamations. (News & views) CPA (NYSS), v. 45, June 1975, p. 7. (Excerpt from Week in review (Haskins & Sells), Feb. 7, 1975.)


IRS releases its special agents' handbook.


IRS subpoena power to investigate unknown taxpayers. (Notes) *New York University law review*, v. 50, April 1975, p. 177-201.


IRS tells all about income tax audit techniques. (Technical notes and comments) *Taxation for accountants*, v. 14, Jan. 1975, p. 27.


IRWIN, PATRICK H.


IS your community flood prone? (Short subjects) *Banking*, v. 67, March 1975, p. 122, 135.

ACCOUNTANTS' INDEX 1975

ISAAC, WILLIAM M.

ISAACMAN, TED.

ISAACS, GEOFFREY.

ISBELL, DAVID B.

ISCOFF, RON.

ISHIKAWA, AKIRA.
Mathematical approach to the analysis and design of internal control systems: a brief comment. (Correspondence) *Accounting review*, v. 50, Jan. 1975, p. 149-50.


ITAMI, HIROYUKI.


IT'S all in the balance. (Below the line) *Accountancy* (Eng.), v. 86, March 1975, 86.

IT'S getting harder and harder to deduct commuting expenses. (Technical notes and comments) *Taxation for accountants*, v. 14, Jan. 1975, p. 56.


ISUO, BILL.
Concept testing: an appropriate approach. (Research notes and communications) *Journal of marketing research*, v. 12, May 1975, p. 228-31.

IVANCEVICH, JOHN M.
ACCOUNTANTS’ INDEX 1975


IVANETIC, MIRJAN.

IVANCEVICH, JOHN M.-(Continued)

IVERSON, GERTRUDE F.
Write-up service: an asset or a liability to a CPA firm? Woman CPA, v. 37, Oct. 1975, p. 3-4, 31.

IVES, MARTIN.

IVIE, ROBERT.
JACKSON, DONALD W.

JACKSON, JAMES E.

JACKSON, PETER D.
No expense spared. (Research) *CA magazine (Can.),* v. 106, May 1975, p. 56-9.

JACKSON, SARAH.
Oil MNCs: are they in the national interest? *Columbia journal of world business*, v. 9, Fall 1974, p. 22-9.

JACKSON, THOMAS H.

JACOBE, DENNIS.

JACOBOWITZ, MELVIN J.
Climate darkening for tax shelter investments as potential for booby traps increase. (Personal) *Taxation for accountants*, v. 14, April 1975, p. 196-203.

JACOBS, ARNOLD S.

JACOBS, STEVEN.

JACOBSON, DAN.

JACOBSON, GERTRUDE TATNALL.

JACOBSON, MORRIS.
NYC - business and investment income, edited by Morris Jacobson. (Local taxation) *CPA (NYSS)*, v. 45, July 1975, p. 76.

JACOBY, HENRY D.

JACOBY, JACOB.

JACOBY, JAMES J.

JACQUILLAT, BERTRAND.

JAFFEE, EUGENE D.

JAFFEE, JAY M.

JAFFEE, JEFFREY F.
ACCOUNTANTS' INDEX 1975

JAFEE, BRUCE L.
Future changes in electric utility rate structures. Public utilities far nightly, v. 95, April 10, 1975, p. 25-30.

JAGGI, B. L.

JAGGI, BIKKI.

JAHNIG, FREDERICK F.

JAHNKE, WILLIAM W.

JAIN, SUBHASH.

JAISINGH, KRISHAN LAL.

JAMES, DEREK.

JAMES, GEORGE F.

JAMES, JOHN ROBERT.
Before you make that lease deal, do your risk management homework. Banking, v. 67, April 1975, p. 74, 76.

JAMES, JOHN W.

JANCURA, ELSIE G.
Auditing in a computerized environment: no longer a choice of through or around the computer. National public accountant, v. 20, Aug. 1975, p. 16-19, 22.

JANELL, PAUL A.

JANITOR SUPPLIES
See Cleaning And Polishing Preparations

JANNIS, C. PAUL.

JANOFF, ALLAN C.
Reducing labor turnover costs. (Management advisory services) CPA (NYSS), v. 45, Nov. 1975, p. 75-7.

JANSON, ERNEST C.

JANSSON, SORVIEG.
How cash managers are playing it safe. Institutional investor, v. 9, March 1975, p. 37-40, 42.
Tightening the reins on portfolio managers. (Money management) Institutional investor, v. 9, May 1975, p. 48-50, 52, 56.

JAPAN.
Sherk, Donald R. Foreign investment in Asia: Japan vs the U.S. Columbia journal of world business, v. 9, Fall 1974, p. 95-104.


JARRETT, JEFFREY E.

JARUCA, ALICJA A.
ACCOUNTANTS' INDEX 1975

JARVIS, PETER R.
In re Leasing Consultants, Inc.: the double perfection rule for security assignments of true leases. (Notes) Yale law journal, v. 84, July 1975, p. 1722-33.

JASINGAM, N. SEGARA.

JASPAN, NORMAN.

JAUCH, LAWRENCE R.

JAUHARI, B. S.

JAVARAS, GEORGE B.

JAY, JAYFREY.

JAYCOX, EDWARD V. K.

JEAN, WILLIAM H.

JEFFERS, WILLIAM N.

JEFFERSON, ROBERT W.

JEFFREY-COOK, JOHN.

JEFFRIES, JAMES D.

JEN, FRANK C.

JENKINS, MARLETTA M.

JENKINS, OMER C.

JENKS, THOMAS E.

JENNERGREN, L. PETER.

JENNINGS, EDWARD H.

JENKINS, RICHARD W.

JENSEN, DANIEL L.

JENSEN, HOWARD G.

JENSEN, WALTER.

Stern, Duke N ordlinger. Additional observations on the publication productivity of members of the American Business Law Association, by Duke Nordlinger and


Davies, Celia. Many dimensions of performance measurement - there is more to performance than profits or growth, by Celia Davies and Arthur Francis. (Research) Organizational dynamics, v. 3, Winter 1975, p. 51-65.


Hanan, Mark.Self-evaluation: we're good at what we think we have to be good at. (Manpower management) Sales management, v. 113, Dec. 9, 1974, p. 40-1.


ACCOUNTANTS' INDEX 1975


Imberman, A. A. Low road to higher productivity. Conference Board Staff (Notes) on Incentives, v. 12, Jan. 1975, p. 29-30.

Institute Of Internal Auditors. Establishing the internal audit function in EDP - job descriptions. Orlando, Fla., c1974. 20 p. (Modern concepts of internal auditing) [*175 X]


Last hired, first fired layoffs and Title VII. (Notes) Harvard law review, v. 88, May 1975, p. 1544-70.


JOB ANALYSIS, EVALUATION AND CLASSIFICATION-


Ornati, Oscar A. Recession layoffs can be discriminatory, by Oscar A. Ornati and Edward J. Giblin. Management review, v. 64, May 1975, p. 25-33.


Rogers, Robert T. Performance appraisals: why don't they work better? GAO review, v. 10, Fall 1975, p. 73-81.


Data processing


JOB RATING
See Job Analysis, Evaluation And Classification

JOB RESUMES
See Resumes

JOB SHOPS

JOB TRAINING

JOBBERS
See Also Job Orders

JOBS
See Accountants-Employment
Employment
Job Analysis, Evaluation And Classification

JOBS PROGRAM
See Job Opportunities In The Business Sector Program


JOHNSON, MICHAEL D.

JOHNNING, PAUL W.

JOHN, RICHARD C.

JOHNSON, ALTON C.

JOHNSON, C. EVERETT.
International accounting on the move. Panorama (Harris, Kerr, Forster) no. 1, Summer 1975, p. 18-20.

JOHNSON, CHERYL L.

JOHNSON, DONALD B.

JOHNSON, DONALD M.

JOHNSON, DOUGLAS M.

JOHNSON, DWIGHT A.

JOHNSON, EDWARD N.

JOHNSON, EVERETT C.

JOHNSON, GEORGE E.

JOHNSON, GLENN L.

JOHNSON, H. THOMAS.
ACCOUNTANTS' INDEX 1975


JOHNSON, HANS V.

JOHNSON, HOWARD G.

JOHNSON, J. C.

JOHNSON, J. RODNEY.

JOHNSON, JAMES C.

JOHNSON, KEITH B.

JOHNSON, KEITH H.

JOHNSON, KENNETH P.

JOHNSON, LEWIS M.

JOHNSON, MARCIA K.

JOHNSON, PAUL.

JOHNSON, PAUL D.

JOHNSON, PHILIP F.

JOHNSON, PHILIP G.
Some taxpayers who should have stayed in bed. Nebraska CPA, v. 9, Spring 1974, p. 11-12, 22.
Some thoughts on Subchapter S. Nebraska CPA, v. 10, Spring 1975, p. 15-16.

JOHNSON, R. I.

JOHNSON, RAY A. C.
Auditing innovations in Nebraska government. Nebraska CPA, v. 10, Fall 1975, p. 11-12, 25.

JOHNSON, RAY H.

JOHNSON, RICHARD C.

JOHNSON, RICHARD L.

JOHNSON, ROBERT T.

JOHNSON, RODNEY.

JOHNSON, RODNEY D.

JOHNSON, THOMAS E.

JOHNSON, TIMOTHY E.

JOHNSON, WALTER L.
Audit programs and guides - is there a difference? (Accountability auditing in the community) Internal auditor, v. 32, July-Aug. 1975, p. 81-3.
JOHNSON, WILLIAM L.


JOHNSON, DEREK LUKIN.

Charles Lamb accountant and author. CA magazine (Can.), v. 106, Feb. 1975, p. 36-41.

JOHNSTON, J. RICHARD.


JOHNSTON, JOHN D.


JOHNSTON, MARGARET G.


JOHNSTON, R. N. R.


JOHNSTON, ROY.


JOHNSTON, WILLIAM P.


JOINT ACCOUNTING GROUP.


JOINT AUDITS

See Auditing- Correspondent Audits

JOINT COMMISSION ON ACCREDITATION OF HOSPITALS.


JOINT COMMITTEE ON CONTINUING LEGAL EDUCATION.


ACCOUNTANTS’ INDEX 1975

JOINT COSTS


JOINT PRACTICE OF LAW AND ACCOUNTING

See Law And Accounting-Joint Practice

JOINT PRODUCTS


Cost accounting

Savayamunthe, Y. Joint products costing. Management accountant (India), v. 9, Aug. 1974, p. 578-84.

JOINT returns require the consent of both spouses. Taxation for accountants, v. 14, May 1975, p. 302.

JOINT TENANTS

See Taxation, United States-Tenancy

JOINT VENTURES


Accounting


Taxation

See Taxation, United States-Joint Ventures

JOLLINEAU, R. W.


JOLSON, MARVIN A.


JONAS, STEVEN.

ACCOUNTANTS' INDEX 1975

JONES, COLIN.

JONES, D. FRANK.

JONES, D. M. C.

JONES, DANNY.

JONES, EDWIN M.

JONES, ETHEL B.

JONES, FRANK H.
Who are the shareholders? Certified accountant (Eng.), Nov. 1975, p. 617-8.

JONES, HARRY.

JONES, J. J.
Lighting a candle or cursing the darkness? Management (Irish) v. 22, March 1975, p. 33-4.

JONES, JOHN B.


JONES, LAFLIN C.

JONES, LARRY D.

JONES, LAWRENCE R.

JONES, OLIVER H.


JONES, REGINALD H.


JONES, WANDA L.
Strategic planning: deciding today to let something happen tomorrow. Hospital financial management, v. 5, May 1975, p. 10-12, 14, 16-17.

JONES-LEE, M. W.

JORDAN, McKENNA.

JORDAN, WILLIAM F.
Yachtsman must steer a hazardous course through rough waters to secure a taxdeduction. Taxation for accountants, v. 15, Aug. 1975, p. 104-6.

JORGENSON, DALE W.

JORPENLAND, ELAINE.

JOSEPH, ANTHONY M.
Combating computer crime. (Systems digest) Retail control, v. 43, April-May 1975, p. 28-32.

Department stores, computers, and fraud. (Systems digest) Retail control, v. 43, March 1975, p. 28-33.


JOSEPH, JEFFREY H.

JOSEPH, MYRON L.
Several routes are available to obtaining an extension to file and pay federal estate tax. Taxation for lawyers, v. 6, July-Aug. 1975, p. 22-6.

JOSEPHS, STUART R.
PHCs: avoiding tax with deficiency dividends. (Tax clinic) Tax adviser, v. 6, May 1975, p. 290.
ACCOUNTANTS' INDEX 1975

JUDY, WILLIAM R.

JUDEMAN, R. F.

JUENGER, FRIEDRICH K.

JUMP, G. V.

JUNG, DAVID C.

JUNK DEALERS
See Also Salvage
Scrap, Waste, Spoilage
Second Hand Dealers
Used Material And Equipment


JURIST, ELLEN.
Word processing: a case seminar. Information & records management, v. 9, June 1975, p. 16-17, 44-5.

JUSTICE, JACK B.


JUTE

JYACHOSKY, BARBARA A.
K

KAFOLGIS, MILTON.

KAHALAS, H.

KAHL, MICHAEL H.
Increasing concern with internal crimes. (Speaking of banking) Magazine of bank administration, v. 51, April 1975, p. 54, 56.

KAHN, CHARLES.

KAHN, DOUGLAS A.

KAHN, ERNEST N.

KAHN, ROBERT.
What should a good annual report cover? Business and society review, Summer 1975, p. 50-4.

KAHN, ROBERT L.

KAIN, GARY D.

KALISH, ARTHUR.

KALISH, LIONEL.

KALISH, RICHARD H.

KALKMAN, S.

KALLER, BRUCE E.

KALLIS, STEPHEN A.

KALMANSON, KENNETH.

KALTENBACH, HENRY J.

KALTENBERG, ALBERT.

KALTON, ROBERT J.

KALYMON, BASIL A.

KAMAL, M. A.

KAMANITZ, BARBARA L.

KAMERSCHEN, DAVID R.
ACOUNTANTS’ INDEX 1975


KANTER, HOWARD A.

KANTER, MICHAEL E.
Don’t let records storage box you in. Hospital financial management, v. 29, June 1975, p. 22-4.

KANTER, NORMAN A.


KANTOR, EDWIN L.

KAPLAN, ARNOLD.

KAPLAN, EDWARD M.

KAPLAN, GILBERT E.

KAPLAN, JARED.

KAPLAN, PHILIP T.

ACCOUNTANTS' INDEX 1975


KAPLAN, RICHARD L.


KAPLAN, ROBERT S.


KAPNICK, HARVEY.

Emerging role of the academic accountant. Arthur Andersen chronicle, v. 35, April 1975, p. 4-11.


KAPOOR, ASHOK.

KAPOOR, S. S.
Accounting models for stock level control. International accountant (Eng.), v. 45, no. 3, 1975, p. 4-6.

KAPP, K. WILLIAM.

KAPP, ROGER W.


KAPPAUF, CHARLES H.

KARLIN, ERNEST W.

KARR, DAVID E.
I’ll trade you Boardwalk for two hotels and a house - and don’t worry about paying taxes on it. Lavenhol & Horwath perspective, v. 1, Spring 1975, p. 8-11.

KARSH, R. S.

KARSON, STANLEY G.

KARST, KENNETH L.

KARTER, JAMES B.

KASEMAN, A. CARL.

KASMIR, CYRIL D.

KAFOY, NED E.

KASSOV, ARNOLD D.

KAST, FREMONT E.

KASTENHOLZ, FRANCIS E.

KASTER, LEWIS R.

KAYSAN, LORRAINE.

KATES, R.

KATZ, ALAN J.
Some employees may now deduct contributions to their own retirement plans. Taxation for accountants, v. 15, July 1975, p. 26-8.

KATZ, ELLI G.
ACCOUNTANTS' INDEX 1975

Have annual reports gone international? (Digest) Financial executive, v. 43, April 1975, p. 8.

KEANE, SIMON M.

KEARNEY, WILLIAM J.

KEATING, BARRY P.

KEATING, MARYANN O.

KEATING, THOMAS.

KEDDIE, DOUGLAS W.

KEEFFE, ARTHUR JOHN.

KEEGAN, WARREN J.

KEEHN, RICHARD H.

KEENEY, RALPH L.
ACCOUNTANTS' INDEX 1975

KEEPING profits out of the reach of shortages. (Management advisory services) CPA (NYSS), v. 45, Sept. 1975, p. 81. (Excerpt from Management advisory services newsletter (J.K. Lasser & Co.), June 1975.)

KEEPING your retirement program on course. Medical economics, v. 52, March 31, 1975, p. 102-32, passim.

KEGG, RICHARD L.
How to be a hero and squeeze more production from your machine tools: whistling away milling inefficiencies. Automation, v. 22, Sept. 1975, p. 82-4.

KEGS
See Containers

KEIFER, DALE L.

KEINTZ, RICHARD J.

KEIR, JACK C.
Nationalization of insurance in developing countries. (World insurance forum) Best's review (Property/liability ed.), v. 76, June 1975, p. 50-2.

KEISTER, ORVILLE R.

KEITHLEY, JOHN P.

KELETI, STEPHEN L.

KELLER, I. WAYNE.

KELLER, JOSEPH B.

KELLER, THOMAS F.

KELLEY, CLARENCE M.

KELLEY, DONALD H.

KEEPING profits out of the reach of shortages.

KELLEY, EDWARD N.

KELLEY, EUGENE J.

KELLEY, NEIL D.

KELLEY, WILLIAM A.

KELLOGG, DOUGLAS E.

KELLOGG, IRVING.

KELLY, AIDAN.

KELLY, DANIEL J.

KELLY, DONALD J.

KELLY, J. PATRICK.

KELLY, JAMES N.

KELLY, JANICE.
KELLY, M. S.

KELLY, MARGARET.

KELLY, MICHAEL D.

KELLY, WARREN H.

KELSEY, HARVEY M.

KELSEY, RICHARD.

KEMPIN, GUNTERH.

KENDALL, C. L.

KENDALL, JAMES A.

KENDALL, KENNETH E.

KENDALL, PETER W.

KENDRICK, JOHN W.

KENLEY, W. J.

KENNEDY, EDWARD M.
Forster, Joel M. IRS disclosure policies and practices, edited by Joel M. Forster. (Taxation) Journal of accountancy, v. 139, April 1975, p. 81-4. (Excerpted from the Congressional record, Feb. 5, 1975.)

KENNEDY, FRANK R.

KENNEDY, JAMES F.

KENNEDY, MICHAEL.

KENNEDY, O. GEORGE.

KENNEDY, ROGER.

KENNEDY, THOMAS H.

KENNELLY, JOHN W.

KENNEVAN, WALTER J.

KENNEY, JOHN A.

KENNY, IVOR.
Business and reality. Management (Irish), v. 21, Dec. 1974, p. 31-3.

KENSCHTAF, PATRICIA C.
KENT, LIONEL P.


KENYON, PETER.

KEOGH ACT
See Also Taxation, United States - Pensions, Self-Employed
Hoffman, Arthur S. HR-10 plans for director's fees yield high investment return, edited by Arthur S. Hoffman. (Federal taxation) CPA (NYSS), v. 45, June 1975, p. 44.
Layne, Abner A. Think the new Keogh limit is $7,500? Look again Medical economics, v. 52, May 12, 1975, p. 94-5.
Ress, Samuel S. Court upholds Keogh plan of professional partners whose employees were transferred to corporation. (Payroll taxes & controls) CPA (NYSS), v. 45, June 1975, p. 58-9.

KERIN, ROGER.

KERIN, ROGER A.
Contingency planning for product recall, by Roger A. Kerin and Michael Harvey. MSU business topics, v. 23, Summer 1975, p. 5-12.

KERNAGHAN, SALVINIJA G.

KERR, EDMUND H.

KERR, J. ALLEN.

KERR-McGEE CORP.

KERSHAW, P. B.

KERSHEN, DREW L.

KESK, SIDNEY.

KESSLER, CLEMM C.

KESSLERMAN & KESSELMAN.
Israel, summary information on: business organization, accounting, taxation, investments. Tel Aviv, Israel, 1974. 95 p. [*759.1 I]

KESSLER, MARIAN S.

KESSLER, MARK K.

KEYEHAZI, E. M.

KEY-MAN INSURANCE
See Insurance, Life Insurance, Key Man

KEY MEN
See Executives

KEYNES, J. M.

KHTAIAH, GEORGE A.

KENT, LIONEL P.
KUMAWALA, BASHEER M.

KUMAWALA, BASHEER M.
Business executive and rational decision making under uncertainty, by Basheer M. Kumawala and Pekin Ogan. 
_Akron business and economic review_, v. 6, Spring 1975, p. 12-16.


KIDWELL, DAVID S.
Call provisions and their effect on municipal bond issues. 

KIEFER, DALE L.

KIENER, ROBERT.

KIERULFF, HERBERT E.
Can entrepreneurs be developed? _MSU business topics_, v. 23, Winter 1975, p. 39-44.

KIESEY, DOUGLAS T.

KIFFNER, PAUL M.

KIGER, JACK E.
Implications of volatility in quarterly accounting data: a reply. (Correspondence) _Accounting review_, v. 50, Jan. 1975, p. 130-2.

KILLICK, JOHN R.

KILLORAN, K.

KILLOUGH, LARRY N.
Current matters relating to management advisory services. _Virginia accountant_, v. 27, March 1975, p. 34-6.

ACCOUNTANTS' INDEX 1975

Current matters relating to management advisory services. 

KILMANN, RALPH H.

KILMER, JAMES M.

KILPATRICK, KERRY E.

KILVINGTON, K. W.

KILVINGTON, KENNETH W.

KIM, MOON K.

KIMBALL, SANDY.

KIMBERLY, JOHN R.

KIMBREL, MONROE.

KINARD, J. C.

KINBERG, Yoram.

KINCAID, JEAN W.

KINDERMAN, ROBERT H.
ACCOUNTANTS' INDEX 1975

KINDLEBERGER, C. P.

KING, ALAN S.
You probably can't afford not to have your own computer system (if you're a small hospital). Hospital financial management, v. 29, Feb. 1975, p. 44-8.

KING, ALASTAIR.

KING, ALFRED M.

KING, ANTHONY W.

KING, CHRISTOPHER K.
Use an agency - it always pays off. Accountancy (Eng.), v. 86, Nov. 1975, p. 54, 56, 58.

KING, E. P.

KING, HENRY T.

KING, JAMES R.

KING, JOHN A.

KING, MICHAEL H.

KING, PAUL.

KING, WILLIAM R.

KINGMAN, WOODWARD.

KINGSHOTT, A. L.

KINKEAD, FLOYD A.
How to use reports to gather data for better management. Hospital financial management, v. 5, April 1975, p. 54-6.

KINNEY, JAMES M.

KINNEY, RICHARD R.

KINTZELE, PHILIP L.
Accounting treatment by lessees in the electric utility industry. Akron business and economic review, v. 6, Fall 1975, p. 35-9.

KINZEL, DALE A.

KIPER, PATRICIA.

KIRADJEFF, EDWARD J.

KIRBY, M. J. L.

KIRK, DAVID L.

KIRK, G. S.

KIRK, JOHN.

KIRKBY, D.

505

KIRKELIE, GREGORY E.

KIRKLEY, JOHN L.

KIRKMAN, P. R. A.

KIRKMAN, PATRICK.
Trade credit in the UK - a matter of growing urgency. Accountancy (Eng.), v. 86, Nov. 1975, p. 72, 74, 76.

KIRKMAN, PATRICK R. A.

KIRKPATRICK, PAUL K.

KISLAK, JONATHAN.

KISTLER, LINDA H.


KITCHEN, MABLE W.


KIVETZ, JACK.

KIZILBASH, A. H.

KIZOREK, WILLIAM L.

Defeating fraudulent claims. (Losses and claims) Best's review (Property/liability ed.), v. 76, June 1975, p. 38, 40.

Defeating fraudulent claims. (Losses and claims) Best's review (Property/liability ed.), v. 76, Sept. 1975, p. 44.

Defeating fraudulent claims. (Losses and claims) Best's review (Property/liability ed.), v. 76, July 1975, p. 36, 38.

ACCOUNTANTS' INDEX 1975

KJAER, P. J.

KJELLBERG, S. O.


KLAMMER, THOMAS P.

KLAVANS, DANIEL J.

KLEE, KENNETH N.

KLEERKOPER, DRS I.

KLEIJNEN, JACK P. C.


KLEIN, ALFRED.

KLEIN, BENJAMIN.

KLEIN, CHARLES E.

KLEIN, DEBORAH PISETZNER.

KLEIN, KENNETH A.
Interest expense must meet several conditions before a taxpayer will be allowed a deduction. Taxation for accountants, v. 14, Jan. 1975, p. 14-18.
KLEIN LAWRENCE.

KLEIN, MELVYN S.

KLEIN, MICHAEL F.

KLEIN, MURRAY.

KLEIN, MURRAY A.

KLEIN, PAUL E.

KLEIN, RICHARD.

KLEIN, ROBERT B.

KLEIN, ROGER.
How to stop worrying and learn to love inflation, by Roger Klein and William Wolman. Money, v. 4, April 1975, p. 32-6.

KLEIN, SUSAN FAYTH.

KLEIN, WILLIAM A.

KLEINBARD, EDWARD D.

KLEINDORFER, P. R.

KLEMKOSKY, ROBERT C.

KLEMPERER, W. DAVID.

KLINGMAN, D.

KLING, JAMES J.

KLOMAN, H. FELIX.

KLOPSTOCK, FRED H.

KLOSS, HENRY E.

KNECHT, LAWRENCE G.

KNEITEL, ARNOLD M.

KNEPPER, WILLIAM E.

KNICKERBOCKER, DANIEL CANDEE.
Fiduciary responsibility under the Pension reform act. Real property, probate and trust journal, v. 10, Fall 1975, p. 495-520, 534.
KOHN, HANK E.

KOENIG, H. J.

KOENIG, MICHAEL H.

KOGER, THOMAS J.

KOHLA, DONALD S.

KOHLER, ERIC L.

KOHN, ALAN.

KOHN, MERVIN.

KOKUS, JOHN.

KOLENCE, KENNETH W.

KOLESAJ, JOHN E.

KOLODNY, RICHARD.

KOMMA, JOSEPH A.

KONCZAL, EDWARD F.

KOONTZ, ROBERT P.
Approach to auditing scientific projects. GAO review, Winter 1975, p. 55-60.

KOOT, RONALD S.

KOPPLE, ROBERT C.

KOPROWSKI, EUGENE J.

KOPULOS, GORDON.
How keyless lock systems have helped three inns enhance security. Motel/motor inn journal, v. 38, May 1975, p. 7-8, 12, 16.

KORALIK, SUSAN.

KORING, LOUIS F.

KORJE, BOB M.

KORMAN, S.

KORN, DON.

KORN, S. WINTON.

KOTHARI, B. S.

KOTHARI, M. M.
Malpractices in foreign exchange dealings - need to strike at every nook. Finance and society (India), v. 1, March 1975, p. 113-15.

KOTLER, PHILIP.

KOTOV, FYODOR.
KOVACS, JOSEPH E.

KOVACS, JOSEPH E.
Beyond the realm of copyright: is there legal sanctuary for the merchant of ideas? (Notes) Brooklyn law review, v. 41, Fall 1974, p. 284-324.

KOVENER, RONALD R.
Will official regulation help or hinder our health care system? (Fellows' forum) Hospital financial management, v. 5, May 1975, p. 41-2, 61-2.

KOVENER, ANTHONY R.

KOZMETSKY, GEORGE.

KOZUCH, JAMES R.

KRAA, J.

KRAAR, LOUIS.

KRAENZLEIN, H.
Germany - auditing through the computer. (Accounting abroad) CA magazine (Can.), v. 106, Jan. 1975, p. 16-17.

KRAFT, PHILIP.

KRAIN, BURTON F.

KRAJEWSKI, L. J.

KRAKOWSKI, MARTIN.

KRAMER, DAN G.
Peer review of audit practices. (News & views) CPA (NYSS), v. 45, Aug. 1975, p. 11.
Who is making the rules? (Auditing and reporting) CPA (NYSS), v. 45, Nov. 1975, p. 69-70.

KRAMER, HUGH.

KRAMER, J. L.

KRAMER, SEYMOUR D.

KRANE, HOWARD G.

KRATCHMAN, STANLEY H.

KRAUS, DAVID.

KRAUSE, WALTER.

KREININ, MORDECHAI E.

KREISER, LARRY.

KREITNER, ROBERT.

KREMBA, ROBERT W.

KRESGE, W. T.
Foreign tax credit: effect of change in Hong Kong profits tax. (Tax clinic) Tax adviser, v. 6, July 1975, p. 421-2.

KRESGE (S.S.) CO.

KRETLOW, WILLIAM J.
KREYT, PAUL

KREY, JOAN FRIEDMAN.

KRIEGER, EUGENE I.

KRIEGER, JEAN E.

KRIER, E. PETER.

KRIEGER, GENE.

KRIPEK, HOMER.
Last event test for perfection of security interests under Article 9 of the Uniform commercial code. New York University law review, v. 50, April 1975, p. 47-75.

KRISCHER, DAVID E.

KRISHE, SHIRLEY A.
Tax aspects of sports enterprises. World (PMM & Co.), v. 9, Spring 1975, p. 3-7.

KRISHNA, V.
Procedure for the management of capital expenditure. Chartered accountant (India), v. 24, July 1975, p. 5-10.

KRISHNAN, N. C.

KRISHNAN, RAMA.
Rights of corporate employees to procedural due process. Akron business and economic review, v. 6, Fall 1975, p. 43-7.

KRITZINGER, LEON.

KRIZAY, JOHN.

KRIZELMAN, SHELDON L.

KROEGER, CARROLL V.

KROGSTAD, JACK L.

KROL, RICHARD J.

KROLL, JULES.

KRONAUER, MARIO.
Information given for tax purposes from Switzerland to foreign countries especially to the United States for the prevention of fraud or the like in relation to certain American taxes. Tax law review, v. 30, Fall 1974, p. 47-99.

KRONCKE, CHARLES O.

KRONFELD, EDWIN.

KROPATKIN, PHILIP.
Output-oriented auditing - will it respond to the HEWCAS challenge? Footnote, Special issue, 1975, p. 8-10.

KRUBECK, RALPH D.
KRUZENGA, HANK.


KRUZENGA, HANK.


KUMAR, PREM.


KUNREUTHER, HOWARD.

KUPFER, T. MILTON.


KUPHER, CHARLES R.
ACCOUNTANTS’ INDEX 1975

KUSHNER, JOSEPH.

KUTNER, HOWARD B.
Unreportable income of a decedent is subject to double taxation but relief is available. Taxation for accountants, v. 15, Aug. 1975, p. 92-7.

KUTSCHELIS, GEORG.

KUTTNER, MONROE S.

KUZDRALL, PAUL J.
GPSS simulation of varied inflation rates and their effect on general price-level adjusted financial statements. Akron business and economic review, v. 6, Summer 1975, p. 44-51.

KWAN, CHEUKUEN.

KWIECINSKI, ALFRED.
Selecting the right work station. Information & records management, v. 9, Sept. 1975, p. 34-5, 39.

KWIECINSKI, PAUL D.

KWON, IK-WHAN.

KYDLAND, FINN.

KYM N, KERN O.
Teaching the independence of the sample mean and variance in applied statistics. Decision sciences, v. 6, April 1975, p. 399-402.

KYROUZ, M. E.
L


LABONTE, ALAN.


LABOR

See Alto Employment Hours Of Labor Industrial Relations Trade Unions


Contracts

See Contracts, Labor

Cost accounting


Costs

Costs edge upward, but rate is slower. (Maintenance cost index) Factory, v. 8, Feb. 1975, p. 67.

Janoff, Allan C. Reducing labor turnover costs. (Management advisory services) CPA (NYSS), v. 45, Nov. 1975, p. 75-7.


Rose, Harvey N. How to control rising warehouse labor costs. Production and inventory management, v. 16, First quarter 1975, p. 40-52.


Europe


Great Britain


Latin America


Law and regulation


Kurnick, Robert D. Withdrawal of an unfair labor practice complaint by the general counsel as part of an informal settlement is a final order of the Board within the meaning of Section 10(f) of the National labor relations act and is thus reviewable by a United States Court of Appeals. (Recent decisions) George Washington law review, v. 43, March 1975, p. 936-46.


Steiman, Susan H. Title VII of the 1964 Civil rights act - a seniority system which bases lay-offs and recalls on length of employment is bona fide under Title VII since it does not perpetuate the effects of past hiring discrimination. (Recent decisions) George Washington law review, v. 43, March 1975, p. 947-69.

Belgium

ACCOUNTANTS’ INDEX 1975

Laffan, Anne Wheeler.

Lafferty, M. J.
St-Gobain-Proa-a-Mousson in London. Accountancy (Eng.), v. 86, May 1975, p. 34-6, 38.

Lafleur, Gerald W.

Lafrentz, Ferdinand W.

Lagervall, Lewis M.

Lageweg, B. J.

Laird, James L.

Laird, Robert.
Bord na Mona and the changing energy situation. Management (Irish), v. 22, April 1975, p. 50-2.

Laitos, Jan G.

Lakhani, Chet.

Lakin, Leonard.

Lalanne, George.

Lall, R. M.
ACCOUNTANTS' INDEX 1975

LALLAS, TOM.

LA LONDE, BERNARD J.

LALOR, WILLIAM G.

LAM, WAI P.

LAMANTIA, JAMES.

LAM, CHARLES.

LAMBERT, JEREMIAH D.

LAMBERT, SAMUEL JOSEPH.

LAMBIN, JEAN-JACQUES.

LAMBLE, H. B.

LAMDEN, CHARLES W.
American Institute Of Certified Public Accountants. Accounting for depreciable assets, by Charles W. Lamden, Dale L. Gerboth and Thomas W. McCrae. New York, c1975. 189 p. (Accounting research monograph, no. 1.)[*111.1 A]

LAMDEN, RICHARD S.

LAMONT, LANSING.

LAMOREAUX, RALPH W.
Training in operational auditing. GAO review, v. 10, Fall 1975, p. 67-72.

LaMOTTA, JOSEPH M.

LAMPERT, STEVEN A.

LAMPIS, LEE.
Hospital industry not so different: efficiency does equal savings. Hospital financial management, v. 5, April 1975, p. 22-4.

LANCASTER, KELVIN.

LANCASTER, STANLEY F.

LANCIONI, RICHARD A.

LAND.
Land. See Also Property
Real Estate

LAND.

Government regulation

LALLAS, TOM.

---Africa---
LAND & Government regulation—Great Britain

——Great Britain


Great Britain


Valuation


Peters, William E. Uniform appraisal manuals. (Nebraska taxation Nebraska CPA, v. 9, Spring 1974, p. 8, 23.


LAND DEVELOPMENT

See Real Estate Subdivisions

LAND TRUSTS

See Also Trusts - Land

LANDAU, PETER.

Will SDRs become the new suprercurrency? Institutional investor, v. 9, Aug. 1975, p. 31-4.

LANDE, MARYLIN A.


LANDEKICH, STEPHEN.


LANDEN, WAYNE L.


LANDFILL OPERATIONS

See Refuse


ACCOUNTANTS' INDEX 1975


LANDRY, MATT.


LANDSCAPE GARDENERS


LANDY, HERBERT H.


LANE, GLENN A.


LANE, JOSEPH E.

Miles, Catherine E. Business and personal taxes, by Catherine E. Miles and Joseph E. Lane. 1975 rev. ed. Boston, Allyn and Bacon, c1974. 1 v. (various pagings) [754 M]

LANG, DOROTHY.


LANG, DUDLEY M.


LANG, FRED F.


LANG, FRED R.


LANG, JOHN TEMPLE.

Supervision is the key. Accountancy Ireland, v. 7, April 1975, p. 23-4.

LANGBEIN, JOHN H.


LANGDON, WILLIAM.


LANGE, NICHOLAS RICHARD.


LANGE, OTTO K.

ACCOUNTANTS' INDEX 1975

LANGE, PER.

LANGEARD, ERIC.

LANGEMO, MARK.
Teaching records management, by Mark Langemo and others. Information & records management, v. 9, May 1975, p. 18, 20, 22.

LANGETIEG, TERENCE C.

LANGFORD, GERALD P.

LANGTON, JAMES F.

LANKENNER, WANDA A.

LANNIN, DONALD R.

LANSING, DIANE.

LANTRY, TERRY L.

LANZONE, ANTHONY M.

LAPIERRE, LOUIS.
Systematic approach to project implementation. (Spectrum) Infosystems, v. 22, June 1975, p. 58.

LAPINSKY, MARTIN.

LAPONTE, FRANK A.

LARKIN, EDWARD P.

LARKIN, MARK D.

LARSEN, NORMAN L.

LARSEN, RICHARD G.

LARSEN, ROBERT A.

LARSON, HARRY T.

LARSON, KERMIT D.
Note on Vickey's comment, by Kermit D. Larson and R. W. Schattke. (Correspondence) Accounting review, v. 50, Jan. 1975, p. 147.

LARSON, RONALD D.

LARUE, DAVID W.

LARUE, JAMES D.

LASLETT, G. M.
Characterising the finite capacity G1/M/1 queue with renewal input. Management science, v. 22, Sept. 1975, p. 106-10.

LASSER (J.K.) & CO.
Contrary view on the AICPA contingent fee proposal. (News & views) CPA (NYSS), v. 45, Aug. 1975, p. 12. (Excerpt from J.K. Lasser & Co. news release.)

LASSER (J.K.) TAX INSTITUTE.

LASSMAN, JOSEPH I.

519


LAST hired, first fired layoffs and Title VII. (Notes) Harvard law review, v. 88, May 1975, p. 1544-70.

LAST-IN, FIRST-OUT METHOD

See Inventories-Last-In, First-Out Method

LATIN AMERICA.


Heskett, Gene H. Multi-national insurance operations; coping with nationalism in Latin America, part I. (World insurance forum) Best's review (Property/liability ed.), v. 75, March 1975, p. 55-60.

LATTA, ROBERT.


LATTIN, ROBERT.

Management information system is vital for REITs, by Robert Lattin and Warren Richard. Real estate review, v. 4, Winter 1975, p. 64-70.

LAU, H.S.


LAU, HON-SHIANG.


LAU, LAWRENCE J.


LAUBE, SHELDON J.


LAUDEN, FRANKLYN K.


ACCOUNTANTS' INDEX 1975

LAUER, ARTHUR C.


LAUGHUNN, D. J.


LAUGHLIN, JAMES L.


LAUER, O. DON.

Harris, Edward C. How to determine net realizable value for a condo development, by Edward C. Harris and O. Don Lauher. (Condominium world) Real estate review, v. 5, Fall 1975, p. 38-40.


LAUNDRIES

Neller, Ralph E. On-premise laundries continued. ... Hospitality (Food and lodging), v. 13, Nov. 1974, p. R70.

LAURENCE, JOHN.


LAUTER, G. PETER.


LAVan, Helen.


LAVELY, JOSEPH A.


LAVEN, KENYON.


LAVENBERG, STEPHEN S.


LAVENTHOL, LEWIS J.

Dougherty, James P. Lewis J. Laventhal: no reminiscences - just an admonishment to keep upgrading the standards. Laventhal & Horwath perspective, v. 1, Spring 1975, p. 16-17.

LAVENTHOL KREKSTEIN HORWATH & HORWATH.

Dickerson, Robert W. V. Compliance with GAAPs is not enough: part 2. (Legal cases) CA magazine, v. 105, Dec. 1974, p. 42-4.

ACCOUNTANTS' INDEX 1975


LAVERDIERE, RAYMOND G.

LAVOIE, MICHAEL B.

LAW, AVERILL M.

LAW, DONALD E.

LAW, PETER.

LAW
See Also Commercial Law


Japan

Peru

Unauthorized Practice
See Also Government Agencies And Departments-Practice Before Lawyers And Accountants Tax Practice


LAW OFFICE MANAGEMENT
See Lawyers

LAVENTHOL KREKSTEIN HORWATH & HORWATH-
(Continued)

LAW SCHOOLS
See Schools And Colleges, Law


LAWINGER, ERNEST J.

LAWLER, PATRICK J.

LAWRENCE, DON.

LAWRENCE, DONALD L.

LAWRENCE, RAYMOND J.

LAWRENSON, DENMAN.

LAWSON, GARY B.

LAWSON, GEORGE L.

LAWSON, GERALD H.
Initial reflections on Sandilands 1. Certified accountant (Eng.), Nov. 1975, p. 583-4, 586-8, 634.

LAWSON, TERRY.
Effectively utilizing employees today. Club management, v. 54, April 1975, p. 34-5.

LAWSUITS
See Also Court Decisions

LAWTON, PHILIP.

LAWYER counseling considerations in representing condominium purchasers, by Edwin H. Frank and others. Real property, probate and trust journal, v. 10, Fall 1975, p. 464-70.

521
ACCOUNTANTS' INDEX 1975

BILLING
California Certified Public Accountants Foundation For Education And Research. Accounting for law firms. Palo Alto, Calif. c1974. 1 v. (various paging) [*250 Law 3]


CLIENTS


Christiansen, Jon P. Remedy for the discharge of professional employees who refuse to perform unethical or illegal acts: a proposal in aid of professional ethics. (Notes) Vanderbilt law review, v. 28, May 1975, p. 805-41.


Durand, Philip P. Lawyers are fine in their place - but would you want one to marry your daughter? Law office economies and management, v. 16, Summer 1975, p. 258-64.


Helstein, Richard S. Why attorneys should welcome an accountant-client privilege bill. CPA (NYSS), v. 45, Sept. 1975, p. 31-3.


ACCOUNTANTS
California Certified Public Accountants Foundation For Education And Research. Accounting for law firms. Palo Alto, Calif. c1974. 1 v. (various paging) [*250 Law 3]


ACCOUNTANTS' INDEX 1975


California Certified Public Accountants Foundation For Education And Research. Accounting for law firms. Palo Alto, Calif. c1974. 1 v. (various paging) [*250 Law 3]


Examinations
See Examinations, Bar

Fees
See Wages, Fees, Salaries-Lawyers

Filing and indexing


Financial management

Government regulation


Great Britain

Income
See Wages, Fees, Salaries-Lawyers

Internal control

Interstate practice

Liability


Libraries
See Libraries

Management


Office layout

Altman, Mary Ann. Law office layout and design. American Bar Association journal, v. 61, Jan. 1975, p. 54-6, 58, 60, 62.


ACCOUNTANTS' INDEX 1975


Rikli, Donald C. How to file real estate title opinions. Practical lawyer, v. 21, Jan. 15, 1975, p. 77-80.

Relation to Securities and Exchange Commission


Relation to tax administration


Reports and statements

California Certified Public Accountants Foundation For Education And Research. Accounting for law firms. Palo Alto, Calif. 1974. 1 v. (various paging) [*250 Law 3 ]

Salaries

See Wages, Fees, Salaries-Lawyers

Social responsibility


Specialization

See Specialization

Staff training


ACCOUNTANTS’ INDEX 1975

Statistics

Taxation
See Taxation, United States-Lawyers

Timekeeping
California Certified Public Accountants Foundation For Education And Research. Accounting for law firms. Palo Alto, Calif. 1974. I v. (various paging) [250 Law 3]


LAWYERS AND ACCOUNTANTS
American Bar Association. Section of Corporation, Banking and Business Law. Scope of lawyers’ responses to auditors’ requests for information. adopted at midyear meeting of Council and committee chairmen, ABA Section of Corporation, Banking and Business Law, January 22-23, 1975, (Reports to Business lawyer, v. 30, April 1975, p. 989-90. (Resolutions adopted at midyear meeting of Council and committee chairmen, ABA Section of Corporation, Banking and Business Law, January 22-23, 1975.)


Contrary view on the AICPA contingent fee proposal. (News & views) CPA (NYSS), v. 45, Aug. 1975, p. 12. (Excerpt from J.K. Lasser & Co. news release.)


Helstein, Richard S. Why attorneys should welcome an accountant-client privilege bill. CPA (NYSS), v. 45, Sept. 1975, p. 31-3.


McKay, Robert B. Common concerns and interests of accountants and lawyers. (Guest editorial) CPA (NYSS), v. 45, Aug. 1975, p. 5-6.

LAWYERS—Statistics


Sletetelad, George B. Auditors’ requests for information from attorneys (inviting a lawsuit?). (Guest column) Wisconsin CPA, Dec. 1974, p. 10-12, 16.


LAX, CHARLES M.

LAYNE, ABNER A.
Are you missing out on extra tax exemptions? Medical economics, v. 52, Jan. 6, 1975, p. 147.


How to survive the great gold rush of ’75. Medical economics, v. 51, Dec. 9, 1974, p. 31, 36, 38, 42-3.

Think the new Keogh limit is $7,500? Look again Medical economics, v. 52, May 12, 1975, p. 94-5.

Try for this tax break when you sell real estate. Medical economics, v. 52, Feb. 3, 1975, p. 94-5.

LAYTON, LeROY.

LAZER, ROBERT I.

LAZERE, MONROE P.

525
ACCOUNTANTS' INDEX 1975


LEASE-PURCHASE AGREEMENTS

See Purchase Agreements

LEASEHOLDS


Halper, Emanuel B. People and property: negotiating the operating leasehold. Real estate review, v. 5, Summer 1975, p. 77-83.


Financing


LEASES

See Also Percentage Leases


Halper, Emanuel B. People and property: negotiating the operating leasehold. Real estate review, v. 5, Summer 1975, p. 77-83.

Halper, Emanuel B. People and property: silent clauses in a tenant's form lease. Real estate review, v. 5, Fall 1975, p. 97-104.


Harshfield, Edward G. Equipment leasing riding a boom. CGA (Can.), v. 9, April-May 1975, p. 6-10.


Shapiro, Harvey D. Lease financing's moment of truth. (Corporate financing) Institutional investor, v. 9, May 1975, p. 85-7, 89-10, 120.


Accounting


ASSC sub-committee looks at leasing. Accountancy (Eng.), v. 86, Feb. 1975, p. 16.


Decision on leases may be up to Congress. (News report) Journal Jan. 1975, p. 77.


Kinzele, Philip L. Accounting treatment by lessees in the electric utility industry. Akron business and economic review, v. 6, Fall 1975, p. 35-9.


To capitalize or not to capitalize, that is the question. (Numbers game) Forbes, v. 115, Jan. 15, 1975, p. 42-3.

Watt, George C. Setting standards for reporting lease transactions. (News and views) CPA (NYSS), v. 45, June 1975, p. 8-10. (Excerpt from Price Waterhouse review, 1975, no. 1.)


Costs


Financing


Grinyer, John R. Lease evaluation solution: a comment and alternative. Accounting and business research (Eng.), v. 5, Summer 1975, p. 231-5.


James, John Robert. Before you make that lease deal, do your risk management homework. Banking, v. 67, April 1975, p. 74, 76.


Law

Long-term
Kinzelle, Philip L. Accounting treatment by lessees in the electric utility industry. *Akron business and economic review*, v. 6, Fall 1975, p. 35-9.

Real estate

Reports and statements

LEASING

LEASING COMPANIES
See Also Automobile Leasing Companies
Machinery And Equipment Rental
Harris, Milton M. Does equipment leasing have a place in your bank? - part II. *Journal of commercial bank lending*, v. 58, Oct. 1975, p. 57-60.

Finance

Statistics
American Rental Association. Cost-of-doing-business survey, for calendar year 1973 (or most recent fiscalyear), prepared by Dean C. Coddington, Eugene K. Ogier and Joyce McCorkle. Moline, Ill., c1974. 60 p. [*220 Lea 2]*


LEATHER GOODS
See Also Tanning

LEATHERMAN, J. RALPH.

LEAUTAUD, JOSE L. LOPEZ.

LEAVE OF ABSENCE
See Wages, Fees, Salaries - Leave Of Absence

LEAVITT, LOREN D.

LEBECK, WARREN W.

LEBENSBBAUM, LEON.

LECHT, CHARLES P.

LECHT, LEONARD A.

LEDGEBETTER, THOMAS L.

LEDGERLESS BOOKKEEPING
See Bookkeeping-Ledgerless

LEDGERS
See Also Books Of Account Journals Records

LEE, DAVID.

LEE, G. A.

LEE, GEOFFREY A.

LEE, J. FINLEY.

LEE, JOHN H.
EDP; planning a portfolio. *Pension world*, v. 11, March 1975, p. 29.

LEE, JOHN JIN.
ACCOUNTANTS’ INDEX 1975

LEE, LAWRENCE J.
Section 1231 gains and losses. Practical lawyer, v. 21, Sept. 1, 1975, p. 25-42.

LEE, REBECCA M.

LEE, ROBERT D.

LEE, ROBERT F.

LEE, ROBERT W.

LEE, SANG M.

LEE, STEVEN JAMES.

LEE, T. A.
Empirical research into information utility and acceptability. Accounting and business research (Eng.), v. 5, Spring 1975, p. 140-4.

LEECH, STEWART A.

LEEPER, CHARLES S.
Requirement of actual competition under Section 2(a) of the Robinson-Patman act. (Notes) University of Pittsburgh law review, v. 36, Fall 1974, p. 186-202.

LE FEBVRE, CHARLES N.

LEFEVRE, THOMAS V.

LEFF, GARY.

LEFF, NATHANIEL H.

LEFKOWITZ, STEPHEN R.

LEFTWICH, RICHARD W.

LeFurgy, Francis A.

LEGAL AID SOCIETIES
See Non-Profit Organizations, Legal Aid Societies.


LEGAL EDUCATION
See Education, Lawyers Schools And Colleges, Law.

LEGAL ETHICS
See Professional Ethics-Lawyers.

LEGERE, NORMAN A.

LEGH, PETER R. PENNINGTON.

LEHMAN, CHARLES C.

LEHMAN, DONALD R.

LEHMAN, EDWARD.

LEHMAN, RICHARD S.

LEHMANN, DONALD R.

529

LEHRMAN, LEW.
Glazenberg, Al. If you don't do your marketing homework, you may just flunk the course, by Al Glazenberg and Lew Lehrman. Hospitality (Food and lodging), v. 13, Nov. 1974, p. R32, R34.

LEIBERMAN, ARTHUR Z.

LEIBOLD, ARTHUR W.

LEIBOWICZ, BARRY.

LEIBOWITZ, EPHRAIM K.

LEIBOWITZ, MARTIN L.

LEIBY, ADRIAN C.

LEIDER, ARNOLD.
How to wrap around a mortgage. Real estate review, v. 4, Winter 1975, p. 29-34.

LEIGHTON, ERIC A.

LEIJONHUFVD, AXEL.

LEININGER, WAYNE.

LEININGER, WAYNE E.


LEIT, MITCHELL.

ACCOUNTANTS' INDEX 1975

LEITCH, ROBERT A.

LEITCH, ROBERT ALAN.


LEKACHMAN, ROBERT.

LELLEYRE, CLARA C.


Problems related to unaudited statements for the small practitioner. (Financial statements) Woman CPA, v. 37, April 1975, p. 16-18.

LELLEYRE, THOMAS W.


LEMANN, THOMAS B.

LEMBERSKY, MARK R.


LEMKE, KENNETH W.
ACCOUNTANTS' INDEX 1975

LEMLECH, BERNARD.

LEMMONS, PERRY O.
That's gold in them thar (portfolios) Georgia CPA, v. 16, Winter 1974-75, p. 20-1, 1, 30.

LEMOINE, AUSTIN J.

LENIHAN, STEPHEN J.
Charter revisited - alternative tax and the net operating loss. CPA (NYSS), v. 45, Nov. 1975, p. 29-32.

LENRW, GERALD I.
Civil penalties and interest - gentle persuaders for compliance with the taxlaws, by Gerald I. Lenrow and Emanuale Halpern. (Insurance taxation) Best's review (Property/ liability ed.), v. 76, June 1975, p. 80, 82, 84, 86-90.
Pendulum swings back - two circuit courts of appeals reject the Charter rule - Supreme Court to review, by Gerald I. Lenrow and Emanuale Halpern. (Insurance taxation) Best's review (Property/liability ed.), v. 76, July 1975, p. 74, 76, 78-80.

LENSTRA, J. K.

LENT, CHARLES W.

LENT, GEORGE E.

LENTILHON, ROBERT W.

LEO, KENNETH J.

LEONARD, COLIN R.

LEONARD, JAMES O.

LEONTIADES, MILTON C.

LEONTIEF, WASSILY.

LERNER, EUGENE M.

LERNER, HERBERT J.
Employment taxes: parent's officers not employees of subs. where no substantial services performed, edited by Herbert J. Lerner. (Tax clinic) Tax adviser, v. 6, Aug. 1975, p. 481.

LERNER, PERRY A.

LERNER, RALPH E.

LERRO, A. J.

LESLEIE, D. A.

LESPARRE, MICHAEL.
LESSIG, V. PARKER.


LESTER WITTE & COMPANY.


LESURE, JOHN D.


LETHEM, FRANCIS J.


LET'S talk about: handling reservations, part one. (El patio) Motel/motor inn journal, v. 38, June 1975, p. 31-2, 34, 36-40.

LETTER STOCK

See Stock - Restricted

LETTERS

See Also Comfor Letters
No-Action Letter
Resumes

American Bar Association. Section of Corporation, Banking and Business Law. Scope of lawyers' responses to auditors' requests for information. adopted at midyear meeting of Council and committee chairmen, ABA Section of Corporation, Banking and Business Law, January 22-23, 1975. (Reports and resolutions) Business lawyer, v. 30, April 1975, p. 989-90. (Resolutions adopted at midyear meeting of Council and committee chairmen, ABA Section of Corporation, Banking and Business Law, January 22-23, 1975.)


Homrich, Raymond F. Tax-season crunch can be substantially reduced by reviewing office procedures. Taxation for accountants, v. 15, Nov. 1975, p. 300-5.


Murray, Michael H. If you have any questions, please do not hesitate to contact us. Best's review (Property-liability ed.), v. 75, Feb. 1975, p. 80-3.


LETTERS OF CREDIT


LETTERS OF REPRESENTATION

See Also Clients' Written Representations


LETTERS OF SUGGESTION

See Reports, Accountants' Supplementary Letter To Client

LEUTERIO, RENATO M.


LEUTHOLD, STEVEN C.


LEV, BARUCH.


LEV, JOSEPH A.


LEVASSEUR, MICHEL.


LEVENBERG, ARNOLD.


ACCOUNTANTS' INDEX 1975

LEVENSON, ALAN B.

LEVENTHAL, KENNETH.

LEVERAGE

LEVERETT, E. J.
Trieschmann, James S. What a CPA needs to know about general liability insurance, by James S. Trieschmann and E.J. Leverett. CPA (NYSS), v. 45, Aug. 1975, p. 34-7.

LEVESQUE, J. R.

LEVEY, MARC M.

LEVEY, MARK S.

LEVHARI, DAVID.

LEVI, DONALD.

LEVI, DONALD R.

LEVI, MAURICE D.

LEVIN, HARRIS.

LEVIN, LLOYD M.

LEVIN, MICHAEL R.

LEVIN, N. ARNOLD.
Compensation for trustees under ERISA. (Cases and rulings) Pension world, v. 11, June 1975, p. 55-6.
Fiduciary duties under ERISA - II. (Cases and rulings) Pension world, v. 11, April 1975, p. 77-9.

LEVIN, ROBERT.

LEVIN, ROY.

LEVIN, SHARON G.

LEVIN, SIMON.

LEVENSON, ALAN B.

LEVY, WALTER K.

LEVY, WARREN C.

LEVY, WILLIAM H.


LEWELLEN, WILBUR G.


LEWIN, DAVID

LEWIN, ANNE

LEWIS, EDWIN A.

LEWIS, FRANCIS A.

LEWIS, FREDERICK E.

LEWIS, HOWARD L.


ACCOUNTANTS' INDEX 1975

LEWIS, J. JAMES.

LEWIS, JOHN W.

LEWIS, KENNETH A.

LEWIS, PATRICIA G.

LEWIS, PAUL O.

LEWIS, STEVEN E.

LEX, RICHARD A.

LHOEST, JO.

LIABILITIES
Selinski, Charles E. My pension plan is killing me. Pension world, v. 11, June 1975, p. 21-2, 24, 26-7, 43.

Accounting

Contingent

LEWIS, J. JAMES.
Reserve may be good accounting, but will it be deductible? Not often, says IRS. Taxation for accountants, v. 14, March 1975, p. 174-5.

Current

Fixed
See Liabilities-Long-Term

Long-term

LIABILITY (LEGAL)
Christiansen, Jon P. Remedy for the discharge of professional employees who refuse to perform unethical or illegal acts: a proposal in aid of professional ethics. (Notes) Vanderbilt law review, v. 28, May 1975, p. 805-41.
ACCOUNTANTS' INDEX 1975

LIBRARIES
See Also Tax Libraries


LICAROS, GREGORIO S.

LICENSES AND PERMITS
Doggrell, Henry P. Licensee estoppel and royalty payments after Lear. Vanderbilt law review, v. 28, March 1975, p. 399-408.


LICENSING


Selinger, Jerry R. Vertical restraints on patented products and Schwinn; the case for a rule of reason approach. (Notes) George Washington law review, v. 43, Nov. 1974, p. 239-60.


LICKISS, MICHAEL G.

LIDDEL, FELIX.

LIDMAN, RUSELL.

LIABILITY (LEGAL)-(Continued)


Rohner, Ralph J. Holder in due course in consumer transactions: requiem, revival, or reformation? Cornell law review, v. 60, April 1975, p. 503-68.


Thompson, David M. Punitive damages in defamation actions brought by public figures chill first amendment rights and are unconstitutional unless narrowly and necessarily promoting compelling state interest. (Recent cases) Vanderbilt law review, v. 28, May 1975, p. 887-98.


LIABILITY OF ACCOUNTANTS
See Accountants-Liability


LIAO, MAWSEN.

LIAO, SHU S.


LIBBY, ROBERT.

LIBERIA.


LIBERMAN, AARON.

LIBRARY 536

LIBRARY 536

LIBRARY 536
ACCOUNTANTS' INDEX 1975

LIEB, ROBERT C.

LIEBER, LAWRENCE.

LIEBER, ZVI

LIEBERMAN, GEORGE.

LIEBERMAN, GERALD J.

LIEBERMAN, MARK A.

LIEF, DANIEL S.

LIENS
See Also Floating Liens
Taxation, United States-Liens
Quinlan, Elsie M. Mechanics' liens. (Legal corner) Real estate review, v. 5, Fall 1975, p. 20-1.

LIFE INSURANCE
See Insurance, Life


LIFE TABLES
See Mortality Tables

LIFO - a guide for corporate decision-makers.
Coopers & Lybrand. LIFO - a guide for corporate decision-makers. New York, c1974. 48 p. [*142.4 C]

LIFO INVENTORIES
See Inventories: Last-In, First-Out Method


LIFO - last-in, first-out Inventory accounting.
Alexander Grant & Co. LIFO - last-in, first-out inventory accounting: what it is, how it works, the pros and cons plus full text of IRS regulations. Chicago, c1974. 48 p. [*142.4 A]


LIFT: the flexible system for inventory management.
Coopers & Lybrand. LIFT: the flexible system for inventory management. New York, c1975. 33 p. [*142.4 C]

LIGAYA, JOSEFINO F.

LIGGIO, CARL D.

LIKERT, RENSIS.

LILES, KENNETH H.

LILES, WILLIAM.

LILIJEN, GARY L.
ACCOUNTANTS' INDEX 1975

LINDEN, FABIAN.

LINDEN, JACK.

LINDENMUTH, W. E.

LINDLAND, ROGER K.

LINDO, DAVID K.

LINDOW, WESLEY.

LINDQUIST, JAY D.

LINDQUIST, JOHN R.

LINDSAY, R. F.


LINE OF BUSINESS REPORTING 
See Diversified Companies - Reports And Statements

LINE-OF-BUSINESS reporting: problems in the formulation of a data program.
ACCOUNTANTS' INDEX 1975

LINEAR PROGRAMMING
See Mathematical Programming

LINEBERGER, DONALD R.

LINEBERGER, R. A.
Anaheim '75: Management accounting (NAA), v. 56, April 1975, p. 57-8.

LINETT, E. S.
Assistance payments under National housing act not taxable, edited by E. S. Linett. (Tax trends) Tax adviser, v. 6, Sept. 1975, p. 574.
Churches operating discriminatory religious schools are not tax-exempt, edited by E. S. Linett. (Tax trends) Tax adviser, v. 6, Sept. 1975, p. 569-2.
CPA professional service corp. may avoid PHC status, edited by E. S. Linett. (Tax trends) Tax adviser, v. 6, Sept. 1975, p. 573-4.
Fees paid pro rata to shareholders to guarantee loans are nondeductible dividends, edited by E. S. Linett. (Tax trends) Tax adviser, v. 6, Sept. 1975, p. 562-3.
IRAs: final regs. will differ from those proposed, edited by E. S. Linett. (Tax trends) Tax adviser, v. 6, Sept. 1975, p. 561-2.
NOLs: Sec. 351 stock acquisition not purchase under Sec. 382, edited by E. S. Linett. (Tax trends) Tax adviser, v. 6, Sept. 1975, p. 567-8.
Payment to old-age home as condition for admission is not charitable contribution, edited by E. S. Linett. (Tax trends) Tax adviser, v. 6, Sept. 1975, p. 571-2.
REIT: payments for subordination agreement are rents from real property, edited by E. S. Linett. (Tax trends) Tax adviser, v. 6, Sept. 1975, p. 574.
Sec. 1031: land acquired and factory built solely for exchange not business or investment property, edited by E. S. Linett. (Tax trends) Tax adviser, v. 6, Sept. 1975, p. 570-1.
Sec. 1034(a): separate residences replaced by single residence upon marriage, edited by E. S. Linett. (Tax trends) Tax adviser, v. 6, Sept. 1975, p. 570.
Unrealized appreciation relevant in allocating trust termination fees to exempt income, edited by E. S. Linett. (Tax trends) Tax adviser, v. 6, Sept. 1975, p. 572-3.

LING, ROBERT F.

LINK, CHARLES R.

LINK FINANCING
See Banks And Banking-Link Financing

LINKE, CHARLES M.

LINOWES, DAVID F.
Where the great society stumbled on its way to utopia. Lavenholt & Horwath perspective, v. 1, Spring 1975, p. 2-7.

LINOWES, HARRY M.

LINSKY, ARNOLD S.

LINTNER, JOHN.

LINTON, DAVID M.

LIPMAN, FREDERICK D.

LIPNICK, ELTON S.

LIPNICK, JEROME P.

LIPPOF, NORMAN H.

LIPPE, BERNARD.

LIPPMAN, RUSSEL A.
ACCOUNTANTS' INDEX 1975

Accounting

Great Britain

Taxation
See Taxation, United States-Liquidations

LIQUIDITY
See Also Money

Robinson, Christopher H. Living with inflation - Brazilian style. Touche Ross tempo, v. 21, no. 1, 1975, p. 18-20.

Great Britain
ACCOUNTANTS' INDEX 1975

LIQUOR
See Also Beverages
Bottling
Breweries
Distilled Spirits Industry
Winery

LIRIO, RICARDO P.

LISSIMAN, K. H.

LITCHMAN, RONALD J.

LITTLE, JANE S.

LITTLE, JOHN D. C.


LITTLE, ROBERT.

LITTLE, ROYAL.

LITTLETON, A. C.

LITZENBERGER, ROBERT H.

LIVESTOCK
See Also Horse Breeding Farms
Livestock Auction Markets
Ranches
Stockyards
Taxation, United States-Ranches


LIVESTOCK AUCTION MARKETS
See Also Stockyards


LIVINGSTON, DAVID.

LIVINGSTONE, J. LESLIE.

LLOYD, BRUCE.

LLOYD, P. J.

LLOYD, WILLIAM P.

LOAN COMPANIES
See Also Banks And Banking, Loan And Credit Departments
Factoring
Finance Companies
Loans
Savings And Loan Associations


Data processing

Taxation
See Taxation, United States-Loan Companies

LOAN DEPARTMENTS
See Banks And Banking, Loan And Credit Departments

LOANS

See Also Credit

Government Loans And Grants


Cooper, P. J. Four P's for lending (shaking the dust off the four C's of credit). Journal of commercial bank lending, v. 57, July 1975, p. 46-50.


Higgins, Thomas E. SBA's role in the present tight money market. Practical accountant, v. 8, March-April 1975, p. 33-5.


ACCOUNTANTS' INDEX 1975


Nagan, Peter S. What analysts are saying now about the interest-rate outlook: will going longer still pay? (Investments) Banking, v. 67, June 1975, p. 12, 95.


Accounting


Stinson, C. David. Trusts: requiring mortgage loan escrow holders to account for profits earned on tax and insurance prepayments. (Notes and comments) Oklahoma law review, v. 28, Winter 1975, p. 212-22

542
ACCOUNTANTS' INDEX 1975

Canada

Government regulation
Wrocklage, Frances E. State usury law ceilings: Do they do more harm than good? Banking, v. 67, April 1975, p. 60, 62.

Insurance

Japan
Higuchi, Yoshimichi. In Japan, the sun also sets. Pension world, v. 11, April 1975, p. 72-6.

Statistics

LOANS, CONSTRUCTION
Roberts, Paul E. Working out the construction mortgage loan. Real estate review, v. 5, Summer 1975, p. 50-7.

LOYING
See Also Taxation, United States-Lobbying Expenses
Washington Representatives


LOCAL firm quality review program.

LOCAL GOVERNMENT
See Counties
Municipalities


LOCKE, JOHN W.

LOCKERS
See Also Cold Storage Lockers

LOCKETT, A. GEOFFREY.

LOCKETT, F. WALKER.

LOCKETT, PETER P.

LOCKHEED AIRCRAFT CORP.

LOCKERY, K. G.

LODGE, GEORGE CABOT.

LODISH, LEONARD M.

LOEB, JOHN.

LOEB, JUDY GERMAN.

LOEB, MARTIN.

LOEB, STEPHEN E.

LOEBBECKE, JAMES K.
Impact and implementation of the auditing statement on internal control. (Accounting & auditing) Journal of accountancy, v. 139, May 1975, p. 89-3.

LOANS—Canada

543
ACCOUNTANTS' INDEX 1975

LONDON, PAUL.
Rene Dubos, the eternal optimist. *Business and society review*, Winter 1974-75, no. 12, p. 4-11.

LONDON AND DISTRICT SOCIETY OF CHARTERED ACCOUNTANTS.

LONDON STOCK EXCHANGE.

LONG, DAVID F.
Mergers of workgroup activities in the seventies, part 1. *Social agency management and better camp management*, v. 1, Fall 1975, p. 6-7.

LONG, DOUGLAS F.

LONG, ROBERT H.

LONG-FORM REPORTS

See Reports, Accountants'-Long-Form

LONG-RANGE PLANNING

See Business Planning

LONG-TERM CONTRACTS

See Contractors-Long-Term Contracts


LONG-TERM LEASES

See Leases-Long-Term

LONGBRAKE, WILLIAM A.

LONGENECKER, JUSTIN G.

LONNSTEDT, LARS.
ACCOUNTANTS' INDEX 1975

LOOK at the responsibility gap.


LOOMIS, CAROL J.

LOOMIS, PHILIP A.
Director responsibility. (Management advisory services) CPA (NYSS), v. 45, Aug. 1975, p. 52-3. (Excerpt from Week in review (Haskins & Sells), April 25, 1975.)

LOOSE-LEAF RECORDS
See Bookkeeping-Loose Leaf

LOOSE-LEAF VOLUME PUBLISHERS
See Publishers

LOPEZ, FELIX M.

LORANGE, PETER.

LORE, MARTIN M.


LORENSEN, LEONARD.

LORENZ, WERNER.

LOSEY, F. RICHARD.

LOSS COMPANIES AND DIVISIONS
See Also Taxation, United States-Loss Companies

LOSEES
Arnold, Ralph W. Living with unfair claims practices acts. (Losses and claims) Best's review (Property/liability ed.), v. 76, June 1975, p. 32-4, 36.
Seidler, Lee J. FASB standard no. 5: no more general reserves. Accounting issues (Bear Stearns & Co.), Aug. 6, 1975, p. 6-12. (Reprint file, *A)

Accounting


**LOSSETT, RONALD D.**

**LOTKA, LYNN D.**

**LOUBET, JEFFREY.**

**LOUDERBACK, PETER D.**


**LOURENS, ROY.**

**LOURY, EVERETT.**
Cooperation between tax practitioners and IRS examiners key to prompt and accurate taxpayer audits. (Federal taxation) *Nebraska CPA*, v. 10, Fall 1975, p. 6, 24.

IRS and ERISA. (Federal taxation) *Nebraska CPA*, v. 10, Spring 1975, p. 6-7.

**LOUWERS, PIETER C.**

**LOVE, DOUGLAS A.**

**LOVE, RICHARD D.**

**LOVELAND, LAUREN K.**

**LOVELL, P. A.**

**LOW, A. R.**

**ACCOUNTANTS’ INDEX 1975**

**LOWE, HOWARD D.**

**LOWE, JOHN W.**

**LOWE, RONALD E.**

**LOWE, SHELDON.**

**LOWEST common denominator.** *Accountant* (Eng.), v. 173, Sept. 11, 1975, p. 279-80.

**LOWRIE, GERALD M.**

**LOWRY, ALBERT J.**

**LOWRY, GEORGE S.**

**LOWRY, PETER H.**

**LUBAR, SHELDON.**

**LUBELL, HAROLD A.**


**LUBELL, MYRON S.**

**LUBORE, STEPHEN H.**
ACCOUNTANTS' INDEX 1975

LUCADO, WILLIAM E.

LUCAS, HENRY C.

LUCAS, LOUIS.
Using the skills of other professional disciplines. GAO review, v. 10, Summer 1975, p. 17-22.

LUCAS, WILLIAM L.

LUCHANGCO, GUILLERMO D.

LUCHSINGER, L. L.
Luchsinger, V. P. Transactional analysis for managers, or how to be more OK with OK organizations, by V. P. Luchsinger and L. L. Luchsinger. MSU business topics, v. 22, Spring 1974, p. 5-12.

LUCHSINGER, V. P.
Transactional analysis for managers, or how to be more OK with OK organizations, by V. P. Luchsinger and L. L. Luchsinger. MSU business topics, v. 22, Spring 1974, p. 5-12.

LUCIANOVIC, WILLIAM M.

LUCKE, THOMAS W.

LUDLOW, HOPE T.

LUDWIN, WILLIAM G.

LUGGAGE
See Leather Goods
Trunks

LUKE, ROBERT A.

LUMBER INDUSTRY
See Also Depreciation, Depletion And Obsolescence
- Timberlands
- Forests And Forestry
- Timberlands
- Trees

Costs

LUMBER MANUFACTURERS
See Also Plywood Manufacturers

LUMBER RETAILERS
See Also Building Material Retailers

LUMBER WHOLESALERS
See Also Building Material Wholesalers

LUMER, MARC.


LUMSDEN, HOWARD H.

LUND, LEONARD.

LUND, ROBERT T.

LUNDIN, ROLF A.

Lundy, DANIEL F.

Lundy, Todd S.

LURIE, ALVIN D.

547


That's why the lady is a president. CA magazine (Can.), v. 106, Feb. 1975, p. 15-17.


Ronen, J. Transfer pricing - a synthesis; a comment. (Correspondence) Accounting review, v. 50, April 1975, p. 351-4.


How to avoid legal malpractice. Law office economics and management, v. 16, Summer 1975, p. 249-57.

LUX, MICHAEL S.

LYALL, DAVID.

LYDEN, FREMONT JAMES.

LYMAN, PETER.

LYNCH, JOHN F.

LYNCH, JOHN KENNEDY.

LYNCH, THOMAS D.
Finance (no. 2) bill. Accountant's magazine (Scot.), v. 79, June 1975, p. 207-10.

LYNCH, THOMAS EDWARD.

LYNETTE, ANDREW H.

LYNN, BERNARD B.

LYNN, EDWARD S.

LYNN, NAOMI B.

LYNN, ROBERT S.
LYON, GEORGE C.
Fixed characteristics of variable costs. (Management services) 
CPA journal, v. 45, May 1975, p. 70-4. (Reprinted from 

LYON, ROBERT A.
U.S. oil accounting: one man's view. Accountant’s magazine 

LYONS, NORMAN R.
Resource planning for randomly arriving stochastic jobs. 
Management science, v. 21, April 1975, p. 931-6.

LYONS, P. HOWARD.
Accounting for inflation in other countries. (In Haskins & 
H]

LYONS, TIMOTHY B.
NOLs: consolidated return regs. may defeat Sec. 382 (a). 

LYTHGOE, IAN GORDON.
Kelly, Margaret. Society's newly elected president, profile of 
Ian Gordon Lythgoe. Accountants' journal (N.Z.), v. 53, 
MACDONALD, NEIL.

MACDONALD, RAY W.

MACDONALD, ROBERT C.

MACDONALD, WILLIAM A.

MacDONALD ALLEN, D. G.

MacDOUGALL, R. DONALD.

MACE, MYLES L.

MACH, JOSEPH D.

MACHADO, ARLETTE L.

MACHINE ACCOUNTING
See Data Processing

MACHINE TOOL MANUFACTURERS

MACHINE TOOLS
ACCOUNTANTS’ INDEX 1975

MacINTOSH, R. M.

MacKAY, KAREN K.

MacKENZIE, GRAHAWE G.

MACKENZIE, R. ALEC.

MACKENZIE, R. M.

MacKINNON, JOHN H.

MacLACHLAN, WILLIAM L.

MacLEAN, JOHN A.

MacLEISH, JAMES D.

MacLEOD, JAMES S.

Capital transfer tax - I. Accountant’s magazine (Scot.), v. 79, June 1975, p. 218-20.


MacMAHON, JAMES.

MacMILLAN, IAN C.

MacNABB, G. M.

MACNAIR, H. S. A.

MACHINERY AND EQUIPMENT

MACHINERY AND EQUIPMENT
See Also Agricultural Machinery And Equipment
Construction Equipment
Electric Equipment
Office Machinery And Equipment
Plant And Equipment


Costs

Financing


MACHINERY AND EQUIPMENT MANUFACTURERS


MACHINERY AND EQUIPMENT RENTAL
See Also Leasing Companies


Harshfield, Edward G. Equipment leasing riding a boom. CGA (Can.), v. 9, April-May 1975, p. 6-10.


Shapiro, Harvey D. Lease financing’s moment of truth. (Corporate financing) Institutional investor, v. 9, May 1975, p. 85-7, 89-90, 120.

Statistics
American Rental Association. Cost-of-doing-business survey, for calendar year 1973 (or most recent fiscalyear), prepared by Dean C. Coddington, Eugene K. Ogier and Joyce McCorkle. Moline, Ill, c1974. 60 p. [*250 Lea 2]

MACHTINGER, SIDNEY J.
New attacks on tax shelters by the courts, the administration, and the Internal Revenue Service. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. Major tax planning for 1974. New York, c1974, p. 623-67.) [750.2 S]
ACCOUNTANTS’ INDEX 1975


Outlining the wealth tax. Accountant (Eng.), v. 72, May 1, 1975, p. 558-9.

Relief for interest payable, part 3; private residences. Accountant (Eng.), v. 171, Nov. 7, 1974, p. 617-8.


Stock values - relief or penalty? Accountant (Eng.), v. 172, Jan. 9, 1975, p. 33-6.

MacNeil, C. Ellen.

MACR'I, L. G.

MACROACCOUNTING
See Also Income-National Social Accounting

MADAN, J. B.

MADDEN, CARL H.

MADISON, MICHAEL T.

Multi-use condominiums: tax planning to avoid double taxation of outside income. William and Mary law review, v. 16, Fall 1974, p. 37-69.

MADISON SQUARE GARDEN CORP.

MADRICK, JEFFREY G.


MADWAY, DAVID M.

MAERTZ, WILLIAM E.

MAGAZINE, M. J.

MAGAZINE DISTRIBUTORS
See Newspaper And Magazine Distributors

MAGAZINE PUBLISHERS
See Also Taxation, United States - Publishers


MAGEE, C. C.


MAGEE, GARY.

MAGEE, ROBERT.


MAGNUSON, WARREN G.

MAHAR, JAMES F.
Hochberg, Moe. Recognition of key economic factors may avoid or minimize tax problems, by Moe Hochberg and James F. Mahar. Taxes - the tax magazine, v. 53, April 1975, p. 196-211.

MAHAR, LAWRENCE W.
Set ad budget priorities by sorting out visible vs. invisible elements. Industrial marketing, v. 60, June 1975, p. 70, 72.

MAHN, JOHN E.

MAHON, RAYMOND T.

MAHONEY, MICHAEL J.

MAHONEY, THOMAS A.
MAIL ORDER BUSINESS
See Also Direct Mail Advertising

MAILANDT, PETER.

MAIN, JEREMY.
Striking it rich in the oil business. Money, v. 4, Nov. 1975, p. 48-52. (Prepared with the assistance of the AICPA Public Relations Division.)

MAIN LAFRENTZ & CO.

MAINPRICE, H. H.

MAINPRICE, HUGH.

MAINS, JOHN D.


MAINTENANCE AND REPAIRS
See Also Service Departments

Bank Of America. Building maintenance services. San Francisco, c1974, 20 p. (Small business reports, v. 12, no. 3) [*165.5 B]

Costs edge upward, but rate is slower. (Maintenance cost index) Factory, v. 8, Feb. 1975, p. 67.


Accounting
Reynolds, R. P. Helping the engineer to get the best value from maintenance expenditure. Management accounting (Eng.), v. 52, Dec. 1974, p. 329-34.

Costs
Bank Of America. Building maintenance services. San Francisco, c1974, 20 p. (Small business reports, v. 12, no. 3) [*165.5 B]


Reynolds, R. P. Helping the engineer to get the best value from maintenance expenditure. Management accounting (Eng.), v. 52, Dec. 1974, p. 329-34.

ACCOUNTANTS’ INDEX 1975


Data processing
No job is left to chance or chaos. Factory, v. 8, Oct. 1975, p. 48-50.

Management

Mair, William C.

MaizeLS, Stephen.

Major events in evolution of EFTS are occurring with rising frequency. Banking, v. 67, May 1975, p. 79-80, 82, 84, 114.

Major tax planning for 1974...
Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. Major tax planning for 1974...
Dudley M. Lang, Chairman. New York, Matthew Bender, c1974. 1268 p. [750.2 S]


Make or Buy


Making the most of management consulting services.
Fuchs, Jerome H. Making the most of management consulting services. New York, AMACOM, c1975. 214 p. [200.81 F]

Malbourne, Michael J.

Malcome, Robert E.

ACCOUNTANTS’ INDEX 1975

MALERNEE, JAMES K.

MALLEY, DEBORAH DEWITT.

MALLOY, JOHN M.
Critical tax and financial factors that must be considered when planning a private annuity, by John M. Malloy and Richard Bufkin, Estate planning, v. 3, Autumn 1975, p. 2-6.
How to meet the tough tests for deducting the cost of special schooling as amedical expense. Taxation for lawyers, v. 3, March/April 1975, p. 318-19.
How to meet the tough tests for deducting the cost of special schooling as amedical expense. (Personal) Taxation for accountants, v. 14, May 1975, p. 310-13.

MALONE, ERWIN L.

MALONE, FRANK W.

MALONEY, JAMES P.
What is or is not a product within the meaning of section 402A. Marquette law review, v. 57, no. 4, 1974, p. 625-48.

MALOY, THOMAS M.

MALPRACTICE. relief from Congress: how much, how soon?

MANAGEMENT
See Also Accountancy Profession-Relation To Business And Management

Executives
Internal Control
Management Accounting
Management Audit
Management Control
Office Management
Operations Research


Athanasiades, John C. Myths of women in management: what every businessman ought to know but may be afraid to ask. Alliance economic review, v. 25, May-June 1975, p. 4-9.


Buchanan, Bruce. To walk an extra mile: the whys, whens, and whys of organizational commitment. (Research) Organizational dynamics, v. 3, Spring 1975, p. 67-80.


Burke, Ronald J. How to make better management decisions, by Ronald J. Burke and Tamara Weir. CA magazine (Can.), v. 107, July 1975, p. 47-53.


Clarke, Phil. Reviewing your organisation structure. Management (Irish), v. 22, Jan. 1975, p. 60-1.

555
ACCOUNTANTS' INDEX 1975


corfield, k. g. how internal audit serves management. internal auditor, v. 32, nov./dec. 1975, p. 14-18.

cummings, t. g. intervention strategies for improving productivity and the quality of work life. by t. g. cummings, edmond s. molloy and roy h. glyn. (research) organizational dynamics, v. 4, summer 1975, p. 52-68.

dale, alan j. planned approach to organisational development. (in margerison, charles j. planning for human resources. london, c1974. p. 111-26.) [223.8 M]
davis, stanley m. two models of organisation: unity of command versus balance of power. sloan management review, v. 16, fall 1974, p. 29-40.

diamond, jay. introduction to contemporary business, by jay diamond and gerald pinner. englewood cliffs, n.j., prentice-hall, c1975. 437 p. (includes bibliographies) [200 D]
dill, william r. integrating planning and management development. long range planning, v. 8, oct. 1975, p. 8-12.
dill, william r. public participation in corporate planning - strategic management in a kibitzer's world. long range planning, v. 8, feb. 1975, p. 57-63.
dowing, william f. corning approach to organization development. organizational dynamics, v. 3, spring 1975, p. 16-34.
edwards, james don. administrative control and the managerial accountant, by james don edwards and richard kelsey. managerial planning, v. 23, jan.-feb. 1975, p. 32-5.
etson, william. techniques for overcoming adverse effects of systemization. cga (can.) v. 8, oct.-nov. 1974, p. 14-18.


ferguson, charles r. measuring corporate strategy. home-wood, ill., dow jones-irwin, c1974. 120 p. [201 F]


findlay, m. chapman. beyond shareholder wealth maximization, by m. chapman findlay and g.a. whitmore. financial management, v. 3, winter 1974, p. 25-35.


flamholtz, eric g. human resource accounting. encino, calif., dickinson pub. co., c1974. 382 p. [110 F]


franklin, jerome l. down the organization: influence processes across levels of hierarchy. administrative science quarterly, v. 20, june 1975, p. 153-64.

french, peter h. return of the standard. (management services) CA magazine (Can.), v. 106, april 1975, p. 57-9.


gruber, william h. science-technology-utilization relationship in management, by william h. gruber and john s. nilles. management science, v. 21, april 1975, p. 956-63.


haimann, theo. management in the modern organization, by theo haimann and william g. scott. 2nd ed. boston, houghton mifflin co., c1974. 583 p. [201 H]


hanan, mack. day the pieces finally fell into place. (how manpower management helps sales) sales management, v. 114, jan. 20, 1975, p. 35-6.

hanson, walter e. coping with management fraud. (auditing & reporting) CPA journal, v. 45, may 1975, p. 49-50. (excerpt from focus on fraud: the new ethic, by walter e. hanson, world (peat, marwick, mitchell), autumn 1974, p. 3-4.)


harlow, rex f. management, public relations and the social sciences. public relations quarterly, v. 20, spring 1975, p. 8-14.

hazey, michael. informing employees for better relations. (management services) CPA journal, v. 45, feb. 1975, p. 53-4. (reprinted from accountability age, may 1974.)

hayes, james l. making the most of every management opportunity. (the young manager) advanced management journal, v. 40, spring 1975, p. 50-2.

hayes, james l. negotiation: not for labor only. modern healthcare, v. 4, oct. 1975, p. 57.


heisler, w. j. patterns of OD in practice. business horizons, v. 18, feb. 1975, p. 77-84.


hoffer, william. leadership program blends environment with educational experience. association management, v. 27, may 1975, p. 44-9.


Irwin, Patrick H. towards better strategic management. long range planning, v. 7, dec. 1974, p. 64-7.


Sass, C. Joseph. MIS - are you missing the plane? (Spectrum) Infosystems, v. 22, March 1975, p. 50-1, 64.


Sheehy, Morgan. Do you know where you're going? Management (Irish), v. 22, April 1975, p. 20-3.

Shycon, Harvey N. All around the model: perspectives on MS applications, by Harvey N. Shycon and Robert L. Schudlenfrei. Interfaces, v. 5, Aug. 1975, p. 70-3.


Stone, Marvin L. Delegation simplified. Accountancy Ireland, v. 7, April 1975, p. 27.


ACCOUNTANTS’ INDEX 1975

India

Ireland

Japan

Teaching

MANAGEMENT ACCOUNTANTS
See Accountants-Cost And Industrial

MANAGEMENT ACCOUNTING
See Also Controllers


559
ACCOUNTANTS' INDEX 1975


Sayers, John G. Operational auditing is alive and well. CA magazine (Canada), v. 106, April 1975, p. 28-31.


MANAGEMENT BY CONTRACT
See Hotels - Management By Contract
Real Estate - Management By Contract

MANAGEMENT BY EXCEPTION


MANAGEMENT BEST PRACTICES


French, Peter H. Return of the standard. (Management services) CA magazine (Can.), v. 106, April 1975, p. 57-9.


Giegold, William C. MBO after all these years. Conference Board record, v. 12, July 1975, p. 49-52.


MANAGEMENT ADVISORY SERVICES GUIDELINES


MANAGEMENT AUDIT


Deters, J. R. Renovation and innovation in internal auditing. Internal auditing, v. 32, May-June 1975, p. 28-35.


ACCOUNTANTS' INDEX 1975


Rogers, Robert T. Performance appraisals: why don’t they work better? GAO review, v. 10, Fall 1975, p. 73-81.


MANAGEMENT CONSULTANTS

See Business Consultants


MANAGEMENT CONTROL

See Also Controllers

Factories-Management Internal Control Management Accounting


MANAGEMENT by OBJECTIVES-(Continued)

Philippines


MANAGEMENT GAMES

See Business Games

MANAGEMENT in the modern organization.


MANAGEMENT INFORMATION SYSTEMS

See Information Systems

MANAGEMENT LETTER TO CLIENT

See Reports. Accountants’-Supplementary Letter To Client

MANAGEMENT of capital expenditures - post-completion audits (Management services) CPA journal, v. 45, April 1975, p. 71-2. (Excerpt from Week in review (Haskins & Sells), Nov. 23, 1973.)


MANAGEMENT SCIENCE

See Also Computer Science Mathematical Models Operations Research


Braunstein, Daniel N. Relating the logic of management science to executive decision-making. Interfaces, v. 5, part 1, Feb. 1975, p. 44-6.

Catchwords become a management technique. (Management) Business week, Dec. 15, 1975, p. 77, 79.


MANAGEMENT SCIENCE (Continued)


Shycon, Harvey N. All around the model: perspectives on MS applications, by Harvey N. Shycon and Robert L. Schuldenfrei. Interfaces, v. 5, Aug. 1975, p. 70-3.

Shycon, Harvey N. Perspectives on MS applications. Interfaces, v. 5, part 1, Feb. 1975, p. 79-82.

Subrahmanyan, V. V. Net-work techniques for cost control. Chartered accountant (India), v. 23, June 1975, p. 573-6.


MANAGEMENT SERVICES
See Accountants' Office-Services
(See Business Consultants
(See Data Processing Consultants
(See Professional Ethics-Management Services
(See MANAGEMENT: tasks, responsibilities, practices.


MANAGER to manager: what managers think of management development.
Pearse, Robert F. Manager to manager: what managers think of management development. New York, AMACOM, c1974. 52 p. [201 P]

ACCOUNTANTS' INDEX 1975

MANAGERIAL accounting: a short course for non-financial managers,

MANAGERIAL accounting: an introduction to planning, information processing, and control.

MANAGERIAL accounting: concepts and uses,

MANAGERS


Burke, Ronald J. How to make better management decisions, by Ronald J. Burke and Tamara Weir. CA magazine (Can.), v. 107, July 1975, p. 47-53.


Hanan, Mack. Self-evaluation: we're good at what we think we have to be good at. (Manpower management) *Sales management*, v. 113, Dec. 9, 1974, p. 40-1.


Hayes, James L. Making the most of every management opportunity. (The young manager) *Advanced management journal*, v. 49, Spring 1975, p. 50-2.


Luchsinger, V. P. Transactional analysis for managers, or how to be more OK with OK organizations, by V.P. Luchsinger and L. L. Luchsinger. *MSU business topics*, v. 22, Spring 1974, p. 5-12.


Pearse, Robert F. Manager to manager: what managers think of management development. New York, AMACOM, 1972. 52 p. [201 P]


Schein, Edgar H. In defense of theory Y. *Organizational dynamics, v. 4, Summer 1975, p. 17-30.*


Sikula, Andrew F. Current competency quiz for managers. *Akrnon business and economic review, v. 6, Spring 1975, p. 17-20.*


Stephens, James C. Aristotle and contemporary management thought vs. the management system in the Orient. *Armed forces comtroller, v. 20, Winter 1975, p. 6-8, 35-6.*


Young, Thomas C. How to get the most out of each working day. *Association management, v. 27, May 1975, p. 78-9.*


Japan

Stephens, James C. Aristotle and contemporary management thought vs. the management system in the Orient. *Armed forces comtroller, v. 20, Winter 1975, p. 6-8, 35-6.*


MANAGING the unexpected. *Accountant (Eng.), v. 172, Jan. 2, 1975, p. 11-12.*


MANCE, JOSEPH F.


MANCHESTER CHARTERED ACCOUNTANTS STUDENTS’ SOCIETY.

Manchester students’ annual dinner. (Student roundabout) *Accountant (Eng.), v. 172, Feb. 27, 1975, p. 297-8.*

MANCHESTER students’ annual dinner. (Student roundabout) *Accountant (Eng.), v. 172, Feb. 27, 1975, p. 297-8.*

MANCKE, RICHARD B.


ACCOUNTANTS’ INDEX 1975


MANEGOLD, JAMES.

MANELSKI, JOSEPH A.

MANOLESKIS, I. D.

MANN, R. H. S.
Beneficiaries under the convertibility option of financial institutions? Chartered accountant (India), v. 23, April 1975, p. 481-4.

MANNIHA, JOHN K.

MANKOFF, RONALD M.

MANLEY, PETER.

MANLEY, SALLIE.
AHA research capsules - no. 17. Hospitals, v. 49, July 1, 1975, p. 82-4.

MANLEY, T. ROGER.

MANN, ARTHUR J.

MANN, BRUCE ALAN.

MANN, DON H.

MANN, H. M.

MANN, HERSCHEL M.

MANN, LOWELL E.

MANN, M. HERSCHEL.

MANN, MAURICE.

MANN, PHILLIP L.

MANN, WARREN C.
Does your hospital need renovating? Veterinary economics, v. 16, April 1975, p. 62, 64, 67.

MANNE, ALAN S.

MANNETTE, ARTHUR W.

MANNING, AMELIA.

MANNING, HERBERT.

MANPOWER
See Also Employment
Labor Supply
Military And Government Service

MANPOWER—(Continued)


MANSFIELD, EDWIN.


MANSO, GARY A.


MANTEL, SAMUEL J.


MANTELL, EDMUND H.


MANUALS


ACCOUNTANTS’ INDEX 1975

Peters, William E. Uniform appraisal manuals. (Nebraska taxation) *Nebraska CPA*, v. 9, Spring 1974, p. 8, 23.


MANUFACTURE OR PURCHASE

See Make Or Buy

MANUFACTURERS

See Also Cost Accounting. Industry, and Special Kind Of Manufacturer, E.G., Electric Equipment Manufacturers


Accounting


Budgeting


Costs


Data processing


Computer-based manufacturing control system. (Management services) *CPA journal*, v. 45, May 1975, p. 74-5. (Excerpt from *Week in review* (Haskins & Sells), Feb. 15, 1974.)


Organizing for computer-aided manufacturing. (Management services) *CPA journal*, v. 45, May 1975, p. 76. (Excerpt from *Week in review* (Haskins & Sells), Jan. 4, 1974.)


Finance

ACCOUNTANTS' INDEX 1975

Financial planning

Management
Computer-based manufacturing control system. (Management services) CPA journal, v. 45, May 1975, p. 74-5. (Excerpt from Week in review (Haskins & Sells), Feb. 15, 1974.)


Organizing for computer-aided manufacturing. (Management services) CPA journal, v. 45, May 1975, p. 76. (Excerpt from Week in review (Haskins & Sells), Jan. 4, 1974.)


Reports and statements

Statistics
Taylor, Thayer C. Why the survey is all-important for you. Sales management, v. 114, April 21, 1975, Entire issue.

MANUFACTURING COSTS


Natarajan, S. Cost reduction. (Students' section) Management accountant (India), v. 9, Nov. 1974, p. 865-8.

MANUS, PETER C.

MANVEL, ALLEN D.

MAN Y advantages of COM. (Computer commentary) Accountant (Eng.), v. 172, June 12, 1975, p. 766.

Mao, James C. T.

Maraghy, Patrick B.

Maranto, Joseph A.

Marbut, Robert G.

Marcis, Richard G.


Marcus, Sanford A.
Time has come to bargain for higher incomes. Medical economics, v. 52, March 17, 1975, p. 204-5, 207, 209, 211-12, 214.

Marcus, Warren R.

Margerison, Charles J.


MARGINAL ANALYSIS

MARGINAL COSTS
See Also Direct Costs
Fixed Costs
Increment And Decrement Costs
Original Costs
Standard Costs
Variable Costs


567


ACCOUNTANTS' INDEX 1975


Jones, J. J. Lighting a candle or cursing the darkness? Management (Irish) v. 22, March 1975, p. 33-4.


Tybout, Alice M. Reply to comments on Ethic in marketing research: their practical relevance, by Alice M. Tybout and Gerald Zaltman. (Research notes and communications) Journal of marketing research, v. 12, May 1975, p. 234-7.
MARKET RESEARCH (Continued)


MARKETING

See Also Industrial Marketing


Clark, Harold F. Successful international marketing depends on centralized leadership. Industrial marketing, v. 60, March 1975, p. 54, 56, 58.


Marketing: a critical task for the accountant. (Management services) CPA journal, v. 45, April 1975, p. 72-3. (Excerpt from Accountancy age (Eng.), Sept. 20, 1974.)


Taylor, Thayer C. Why the survey is all-important for you. *Sales management*, v. 114, April 21, 1975, Entire issue.


Costs


Data processing


Developing countries


Government regulation


India

International


Sawyer, Howard G. How to select international media, or, what's the German word for bleed? (Perspectives) *Industrial marketing*, v. 59, Dec. 1974, p. 36, 38.


Management


ACCOUNTANTS’ INDEX 1975

Statistics


MARKETING: a critical task for the accountant. (Management services) CPA journal, v. 45, April 1975, p. 72-3. (Excerpt from Accountancy age (Eng.), Sept. 20, 1974.)


MARKHAM, JESSE W.
Conglomerate enterprise and public policy. Boston, Harvard University, Graduate School of Business Administration, Division of Research, c1973. 218 p. [223.1 M]

MARKIN, ROM J.


MARKLAND, ROBERT E.

MARKOV CHAINS


Miller, Bruce L. Dispatching from depot repair in a recoverable item inventory system: on the optimality of a heuristic rule. Management science, v. 21, Nov. 1974, p. 316-25.


MARKOVITS, RICHARD S.


MARKOWITZ MODEL


Morris, R. C. Evidence of the impact of inflation accounting on share prices. Accounting and business research (Eng.), v. 5, Spring 1975, p. 82-90.


MARKS, JOHN J.


MARKS, GEORGE.

MARTIN, LINDA GRANT.

MARTIN, MERLE P.

MARTIN, NEIL A.

MARTIN, NORMAN.

MARTIN, PATRICK J.

MARTIN, PHILIP P.

MARTIN, R. EDEN.

MARTIN, R. W.

MARTIN, RANDALL P.

MARTIN, SPENCER J.

MARTIN, WARREN S.

MARTIN, WENDELL H.

MARTIN, WILLIAM F.

MARTIN, WILLIAM W.
Technology and new merchandise information systems. Retail control, v. 43, April-May 1975, p. 39-55.
ACCOUNTANTS' INDEX 1975

MARTINEZ, WILFRED J.

MARTINEZ GUERRERO, ROBERTO.
Acquisition of real property, investment in corporations and probate law in Mexico: I. *Real property, probate and trust* journal, v. 10, Fall 1975, p. 427-46.

MARTYN, A. S.

MARUYAMA, TAKAO.

MARVIN, STEPHEN W.


MASIMORE, KENNETH L.
Audit of pension funds - an opportunity and a responsibility. *Nebraska CPA*, v. 9, Spring 1974, p. 18-20.

MASON, CHARLES S.

MASON, ELLI.

MASON, IDA W.

MASON, J. BARRY.

MASON, JOHN O.

MASON, JOSEPH BARRY.

MASON, PERRY.

MASON, RICHARD O.

MASON, ROBERT S.

MASON, W. BEVERLEY.

MASON, W. L.

MASS INFORMATION UTILITIES
See Computer Utilities


MASSACHUSETTS SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS.


MASSARO, VINCENT G.


MASSOUD, MARCOS F.

MAST, R. STEVE.

MASTER OF ACCOUNTANCY PROGRAMS
Demand for master's degrees less among accounting grads. *Oregon certified public accountant*, v. 27, May 1975, p. 5.


MASTIN, THOMAS W.

MATCHING CONCEPT


MARTINEZ, WILFRED J.
MATERIALITY

MATERIALITY
Beresford, Dennis R. Materiality being studied by the FASB, by Dennis R. Beresford and Ray J. Groves. (Financial reporting briefs) Financial executive, v. 43, June 1975, p. 10.


MATERIALS
See Also Inventories

Control
See Also Merchandise Control
Collier, David A. Lead time analysis for purchased items. Production and inventory management, v. 16, First quarter 1975, p. 25-34.


McCarthy, Thomas J. Controlling and accounting for supplies, by Thomas J. McCarthy and Thomas L. Morrisen. New York, National Association of Accountants, c1975. 55 p. (First in a series designed to replace Accounting practice reports, nos. 1-16 initially issued as separate sections of the NAA bulletin.) [j*142.4 M]


ACCOUNTANTS' INDEX 1975

Orlicky, Joseph A. Closing the loop with pegged requirements and the firm planned order. Production and inventory management, v. 16, First quarter 1975, p. 35-45.


Cost accounting


Costs
Costs edge upward, but rate is slower. (Maintenance cost index) Factory, v. 8, Feb. 1975, p. 67.

Management


MATHEMATICAL MODELS
See Also Accounting Models
Decision Models
Financial Models
Management Science
Operations Research
Stochastic Models


Gurry, Donald. Retail decisions that make cents. *CGA* (Can.), v. 9, April-May 1975, p. 37-41.


MATHEMATICS

MATHEMATICS

MATHEWS, ARTHUR F.

MATHEWS, JAMES B.

MATHEWS, MARYLIN G.

MATONE, JOSEPH P.

MATRIX ALGEBRA

MATRIX BOOKKEEPING
See Bookkeeping-Matrix

MATRIX MANAGEMENT

MATRIX THEORY

MATRON, VINCENT A.

MATSUMOTO, KEISHIRO.

MATTHEWS, EDWARD C.

MATTHEWS, JOHN.

MATTHEWS, TREVET.
Possible GNMA futures market should alert mortgage bankers to workings of commodity exchanges. Mortgage banker, v. 35, July 1975, p. 11, 14, 16-18.

MATTHEWS, VICTOR.

MATTHEWS, WILLIAM M.

MATTHIES, ELLEN.

MATTHEWS, LESLIE.

MATTHEWLY, JOSEPH M.

MATTLIN, EVERTT.

MATULICH, SERGE.

MATZNER, HANS L.

MAUER, CHARLES W.
ACCOUNTANTS' INDEX 1975

MAUER, CHARLES W. (Continued)

Increased disclosure requirements on delinquent reports. (SEC commentary) CPA (NYSS), v. 45, Oct. 1975, p. 73-4.

MAUER, ED.


MAUER, WALTER F.


MAUTZ, ROBERT K.


MAXWELL, RICHARD C.


MAY, ELEANOR G.


MAY, GORDON S.


MAY, J. GAYLORD.


MAY, L. CHESTER.


MAY, ROBERT G.


MAY, W. G.


MAYER, HARRY O.


MAYER, LAWRENCE A.


MAYER, MARTIN A.


MAYER, MORRIS L.


MAYER, THOMAS.


MAYNARD, HILDEGARD M.


Don't get crunched by the new pension law's penalties. Medical economics, v. 52, Jan. 6, 1975, p. 156-7, 159.


MAYOR, THOMAS H.


MAYORSKI, FRANK B.


MAZUR, EDWARD J.


MAZZA, GILBERTO.


MAZZE, EDWARD M.


MAZZOLINI, RENATO.


MCALISTER, E. RAY.


MCALMON, GEORGE A.

ACCOUNTANTS’ INDEX 1975

McANALLY, JAMES L.
Organizing for nuclear power, by James L. McAnally and Dennis L. Peoples. Public utilities fornicuity, v. 95, March 27, 1975, p. 31-8.

McANDREW, P. J.

McANLY, HERBERT T.

McARTHUR, DONALD S.

McAULEY, JOHN MCD.

McAULIFFE, THOMAS.
True auditor: virtues of a receptive ear. Accountant (Eng.), v. 172, March 27, 1975, p. 405.

McBRIDE, HOWARD J.

McCABE, JOHN F.

McCABE, JOHN J.

McCaffrey, carlyn S.
Limited partnership owns land where title is in one partner - partners' basis includes loan for which one partner is liable, by Carlyn S. Mccaffrey and Linda B. Hirschson. (Recent cases and rulings) Journal of real estate taxation, v. 2, Summer 1975, p. 310-11.

Sale of residence three years after it was vacated qualifies for nonrecognition of gain within Section 1034, by Carlyn S. Mccaffrey and Linda B. Hirschson. (Recent cases and rulings) Journal of real estate taxation, v. 2, Summer 1975, p. 502-4.
Two recent decisions highlight the tax importance of the manner in which complete and partial liquidations are accomplished, by Carlyn S. Mccaffrey and Linda B. Hirschson. (Recent cases and rulings) Journal of real estate taxation, v. 2, Summer 1975, p. 495-7.

McCALLUM, JOHN S.

McCARRAN-FERGUSON ACT

McCarthy, Charles.

McCarthy, Christopher M.

McCarthy, James E.

McAnally, James L.

McCarthy, James J.

McCarthy, Thomas J.
Controlling and accounting for supplies; by Thomas J. McCarthy and Thomas L. Morison. New York, National Association of Accountants, c1975. 55 p. (First in a series designed to replace Accounting practice reports, nos. 1-16 initially issued as separate sections of the NAA bulletin.) [*142.4 M]

McCARTNEY, LATON.
Avoiding the traps in tax-saving gifts for your kids. Medical economics, v. 52, April 14, 1975, p. 90-2, 96-7.


New way to plant your pension funds in solid ground. Medical economics, v. 52, April 14, 1975, p. 143.

McCaslin, Jack W.

McClain, Malcolm E.

McCLOY, B. W.

McCLOUGH, C. PETER.

McCOMB, D.

McConnell, John.
Mild measures to meet the storm. Management (Irish), v. 22, Jan. 1975, p. 5-6.

McCONNELL, JOHN J.

McCONNELL, NIALL F.
Subject: product evaluation - a pre-requisite to market development. Management (Irish), v. 22, June-July 1975, p. 48-50.

McCONNELL, RICHARD M. M.
Why not give banks a wider role in the capital markets? Banking, v. 67, Jan. 1975, p. 31-2, 98.

McCord, John H.

McCord, THOM.

McCorkle, Joyce.

McCormack, William J.

McCormick, Edmund J.

McCORMICK, ROBERT S.

McCoy, Charles A.
Cooper, Benjamin S. Multi-discipline design teams and the Delphi technique for transportation planning, by Benjamin S. Cooper, Charles A. McCoy and Wayne K. Talley. (Reports and comments) Land economics, v. 50, Nov. 1974, p. 419-21.

McCracken, George F.

McCracken, M. C.

McCRARY, MAX.

McCraw, Thomas K.

McCrohan, Jim.

McCrony, Fred H.

McCulloch, J. D.
Deferred income reserves - improving cash flow. (Taxation) CA magazine (Can.), v. 106, April 1975, p. 51-3.


Taxing look at the provinces. (Taxation) CA magazine (Can.), v. 106, June 1975, p. 50-3.
McCulloch, J. Huston.

McDaniel, Paul R.

McDaniel, Robert J.

McDiarmid, Fergus J.

McDonald, Daniel.

McDonald, John G.

McDonald, Robert J.

McDonnell, Julian B.

McDonnell, T. E.

McDonogh, G. F.

McDougall, Fred M.

McDougall, G. H. G.

McDowell, Moore.

McENERNEY, THOMAS W.
Fraudulent material is entitled to copyright protection in action for injunctive relief and damages. (Recent development) *Columbia law review*, v. 74, Nov. 1974, p. 1351-9.

McEown, John H.

McFarland, Dalton E.

McFarlane, John G.

McGarraugh, Charles T.

McGee, Dean.

McGee, R. S.

McGee, Robert W.

McGill, Betty T.
GAAP ego trip can we afford it? *Ohio CPA*, v. 34, Spring 1975, p. 89-93.
On being small. (Practitioners forum) *Journal of accountancy*, v. 139, June 1975, p. 104.

McGinn, Daniel F.
Update on ERISA: what was left out ... and some sleepers that stayed in. *Pension world*, v. 11, Aug. 1975, p. 39-41.
Urgent need for actuaries to adopt their own code of principles and practices. *Pension and profit-sharing tax journal*, v. 2, Winter (Dec.) 1975, p. 3-10.

McGinnis, Kelly.

McGinnis, Michael A.

McGlincey, Richard F.
ACCOUNTANTS' INDEX 1975

McGREGOR, DOUGLAS.

McGREW, WILLIAM C.

McGUINNESS, CATHERINE.

McGUINNESS, JAMES.

McGUIRE, E. PATRICK.

McGUIRE, HELEN.

McGUIRE, JOHN A.

McHENRY, ELRIC N.

McILWAIN, DAVID.

McINTYRE, EDWARD V.

McINTYRE, GORDON.

McINTYRE, J. LAWRENCE.

McINTYRE, THOMAS J.

McISAAC, GEORGE S.

MckAY, ROBERT B.
Common concerns and interests of accountants and lawyers. (Guest editorial) CPA (NYSS), v. 45, Aug. 1975, p. 5-6.
McKee, David L.
Metropolitan service employment in the Fourth Federal Reserve District. Akron business and economic review, v. 6, Fall 1975, p. 30-4.

McKee, James W.

McKee, William S.

McKelvey, Bill

McKelvey, Vincent E.

McKenna, Ronald F.
Blending the formal with the informal system. Journal of systems management, v. 26, June 1975, p. 38-41.

McKenzie, P. D.

McKenzie, Patrick B.

McKeon, Ashley.

McKeown, James C.

McKessy, Steven W.

McKie, A. B.

McKinnell, Robert L.

McKinney, George W.
Motion or progress? (Economics & finance) Bankers monthly, v. 92, Feb. 15, 1975, p. 4, 6-7.

McKinney, James E.
ACCOUNTANTS’ INDEX 1975

McMAHON, GRAHAM.


McMAHON, MARGARET MARY.


McMAHON, THOMAS F.


McMICKLE, PETER L.


McMILLAN, H. STEWART.


McMILLAN, MELVILLE.


McMURRY, FRANK W.


McMURTRIE, EDWARD C.


McNALLY, EDWARD T.


McNALLY, GRAEME M.


McNEILL, I. EUGENE.


McNICOL, DAVID L.

Two price systems in the copper industry. Bell journal of economics, v. 6, Spring 1975, p. 50-73.

McNUTY, NANCY G.

And now, professional codes for the practice of management. Conference Board record, v. 12, April 1975, p. 21-4.


McNUTT, CHARLES P.


McNUTT, GEORGE.

Good market research, like charity, should begin at home. Industrial marketing, v. 60, Sept. 1975, p. 74, 81-2.

McOUAT, WALLACE G.


McPHETERS, LEE R.


McQUADE, WALTER.


McQUEEN, JOHN J.


McRAE, THOMAS W.


McRAE, THOMAS WALTER.

American Institute Of Certified Public Accountants. Accounting for depreciable assets, by Charles W. Lamden, Dale L. Gerbooth, and Thomas W. McRae. New York, c1975. 189 p. (Accounting research monograph, no. 1) [111.1 A]


McRAE, THOMAS WATSON.


McRAINEY, JOHN H.


McREAVIE, K. S.


Retail inventory shrinkage - controllable through EDP? Retail control, v. 43, April-May 1975, p. 2-17.

McVAY, H. L.


McWHIRTER, F. S.


MEAD, MARY A.

ACCOUNTANTS' INDEX 1975

MEAD, T. ROY.

MEAD, WILLIAM B.

Help from a consumerist Congress. Money, v. 4, April 1975, p. 50-2, 56.


MEAGHER, JOHN F.
Market research - the myths and the reality. Management (Irish), v. 22, March 1975, p. 28-30.


MEARS, PETER.

MEARY, ANDRE.

MEASUREMENT
See Also Standard Costs
Time And Motion Study
Work Measurement


MEASURING business's social performance: the corporate social audit.

MEASURING corporate strategy.
Ferguson, Charles R. Measuring corporate strategy. Homeland, Ill., Dow Jones-Irwin, c1974. 120 p. [201 F]

MEAT PACKING
Statistics

MECHANIC, JACK H.
Teaching and using economic analysis. Air force comptroller, v. 9, April 1975, p. 36-7.

MECHLING, THOMAS B.

MECIMORE, CHARLES D.

MEDDAUGH, E. JAMES.
Bias of cost control charts toward type II errors. Decision sciences, v. 6, April 1975, p. 376-82.

MEDHL, J.

MEDICAID


Hendricks, James D. What if the mediplans demanded that you pay back $20,000? Medical economics, v. 52, March 17, 1975, p. 33, 37, 39, 41, 45.


Reiter, B. P. How scary can medicine get? Let me tell you. Medical economics, v. 52, Oct. 27, 1975, p. 64-9, 73.

MEDICAL AND SURGICAL EQUIPMENT AND SUPPLIES

MEDICAL CARE
See Also Health Maintenance Organizations


MEAD, T. ROY.

587


Auditing

China

Costs


Data processing


Finance


Government regulation


Donald, Brian L. Planning and health care - the approach in a reorganized NHS. *Long range planning*, v. 7, Dec. 1974, p. 33-42.


Kovener, Ronald R. Will official regulation help or hinder our health care system? (Fellows' forum) *Hospital financial management*, v. 5, May 1975, p. 41-2, 61-2.


National health insurance: reassurance from the left. *Medical economics*, v. 52, June 9, 1975, p. 133, 137-8, 142, 144.

Rosoff, Arnold J. Health planning and certification of need under the new federal health planning act. *Hospital administration*, v. 20, Summer 1975, p. 60-72.


Great Britain

Donald, Brian L. Planning and health care - the approach in a reorganized NHS. *Long range planning*, v. 7, Dec. 1974, p. 33-42.


Japan

Management

Cunningham, R. M. Thing about leaders is leading. (Looking around) *Modern healthcare*, v. 3, June 1975, p. 8, 10, 12.
MEDICAL CARE—Management—(Continued)

MEDICAL PAYMENT PLANS
See Insurance, Medical Payment Plans

MEDICAL PROFESSION
See Physicians

MEDICAL records administrators. Information & records management, v. 9, Nov. 1975, p. 11-12, 14.

MEDICAL SCHOOLS
See Schools And Colleges, Medical

MEDICARE
Hendricks, James D. What if the mediplans demanded that you pay back $20,000? Medical economics, v. 52, March 17, 1975, p. 33, 37, 39, 41, 45.
Medicare modernization: the only game in town. Hospitals, v. 49, Nov. 1, 1975, p. 27.

Auditing
Westfall, Donald G. Computer as an audit tool: a case study. Footnote, Special issue, 1975, p. 34-5.

Cost reimbursement principles

Government regulation

MEDICARE modernization: the only game in town. Hospitals, v. 49, Nov. 1, 1975, p. 27.

MEDICINE MANUFACTURERS
See Drug Manufacturers

MEDWIG, THOMAS M.
Let there be more for less. (Committee news) Pennsylvania CPA spokesman, v. 46, Nov. 1975, p. 19-22.

MEEHAN, J. W.

MEEHAN, ROBERT C.

MEETINGS
See Also Accountants' Societies
Accounting Conferences
Conferences
Conventions
Corporations-Meetings
Tax Conferences And Institutes
ACCOUNTANTS’ INDEX 1975

MELNICK, EDWARD L.
Seasonal adjustment for the decision maker, by Edward L. Melnick and John Moussourakis. Decision sciences, v. 6, April 1975, p. 252-82.

MELO, JOSE.

MEMBERSHIP ORGANIZATIONS
See Accountants’ Societies
Chambers Of Commerce
Clubs
Societies And Associations
Trade Associations

MEMOREX CORP.

MEMOS, JOHN J.

MENDEL, JOHN C.
Mathematical evaluation helps gauge servicing value. Mortgage banker, v. 35, May 1975, p. 5-6, 10-11.

MENDESON, JACK L.

MENKE, JOHN D.

MENKE, ROBERT F.

MENKUS, BELDEN.

MENTAL HEALTH CLINICS
See Also Hospital Clinics
Medical Clinics

MENTAL HEALTH INSTITUTIONS
See Also Non-Profit Organizations, Health Agencies

MENTZ, J. ROGER.

MENZEFRICKE, ULRICH.

MEPHAM, M. J.
ACCOUNTANTS’ INDEX 1975

MERCHANDISE

Control
See Also Inventories
Materials-Control
Stores Systems And Stock Records

MERCHANDISE COUPONS
See Gift Certificates
Premium Merchandising

MERCHANDISE MANAGEMENT
See Retail Trade-Inventories

MERCHANDISE MANAGEMENT ACCOUNTING
See Retail Trade-Accounting

MERCHANDISE TURNOVER
See Inventories

MERCHANT MARINE ACT OF 1970

MERCK & CO.

MEREDITH, WILLIAM C.
Cox, Talmage E. Applying GAO’s auditing standards to local government operations, by Talmage E. Cox and William C. Meredith. GAO review, v. 10, Spring 1975, p. 22-8.

MERSERS
See Accountants’ Office-Mergers
Accounting Firms
CONSOLIDATIONS AND Mergers

MERINO, BARBARA DUBIS.

MERIT-PAY plans make a comeback. (Employee relations) Banking, v. 67, June 1975, p. 16, 64.

MERIT RATING
See Also Job Analysis, Evaluation And Classification
Rogers, Robert T. Performance appraisals: why don’t they work better? GAO review, v. 10, Fall 1975, p. 73-81.

MERLIN, DEBRAH.

MERRETT, A. J.

MERRIAM, KEMPER W.

MERRILL, EUGENE S.

MERRILL, WAYNE T.

MERRITT, WILLIAM LEE.

MERRIWETHER, JACOB D.

MERRYMAN, JOHN HENRY.

MERTES, JOHN E.

MERVILLE, LARRY J.

MERZ, C. MIKE.

591
ACCOUNTANTS' INDEX 1975

METHOD of accounting for contractors, by the Construction Contractors Accounting Study Group of the Milwaukee Chapter of the Wisconsin Institute of CPAs. Wisconsin CPA, March 1975, p. 16-18.

METHODS AND PROCEDURES
See Accounting Methods
Office Management
Systems And Procedures

METRIC ADVISORY BOARD.

METRIC MEASUREMENT

METRIC SYSTEM

METSCHE, JONATHAN M.

METZ, DOUGLAS W.

METZGER, GALE D.

MEXICO - from the international reference manual.
MEYER, CARL F.  

MEYER, CHARLES F.  

MEYER, DENNIS I.  

MEYER, HERBERT E.  

MEYER, HERBERT H.  

MEYER, MILTON E.  
Planning a personal estate. *Club management*, v. 54, April 1975, p. 49, 64, 66, 68-70.

MEYER, MITCHELL.  

MEYER, PAUL A.  

MEYER, PHILIP E.  
APB's independence and its implications for the FASB. *Journal of accounting research*, v. 12, Spring 1974, p. 188-96. 

MEYER, ROBERT.  

MEYER, ROBERT A.  

MEYER, SIDNEY.  

MEYER, HAROLD BURTON.  

MEYERS, WARRIN C.  

MIAMI UNIVERSITY.  
——— Law Center.  

MICHAELSON, ARTHUR M.  

MICHEL, ALLEN J.  
Comment on Blanning's the sources and uses of sensitivity information, by Allen J. Michel and Steven E. Permut. *Interfaces*, v. 5, May 1975, p. 19-23.

MICHELA, WILLIAM.  

MICHELIN CO.  

MICHIGAN.  
——— State Housing Development Authority.  

MICKEL, ELLEN.  


MICROFILM acceptable by IRS as company records. (Administration of accountants practice) *CPA* (NYSS), v. 45, Nov. 1975, p. 64-6. (Excerpt from IRS Revenue procedure 75-33.)

MICROFILM cases the paper crunch. *Information & records management*, v. 9, March 1975, p. 75, 90-1.
ACCOUNTANTS’ INDEX 1975

MILEAGE ALLOWANCES
See Automobile Operation


MILEFSKY, NORMAN R.

MILES, CATHERINE E.
Business and personal taxes, by Catherine E. Miles and Joseph E. Lane. 1975 rev. ed. Boston, Allyn and Bacon, c1974. 1 v. (various pagings) [754 M ]

MILITARY AND GOVERNMENT SERVICE

MILITARY BUDGETS
See Budgets, Military

MILITARY CONTRACTS
See Contracts, Government

MILITARY PROCUREMENT
See Also Contracts, Government


MILK DISTRIBUTORS
See Milk Dealers

MILK FARMS

MILK PLANTS
See Creameries
Milk Dealers


MILK PRODUCTION
See Dairy Farms

MILK PRODUCTS
See Dairy Products

MILLAR, JAMES A.

MILLEN, JAMES.
Accountants find key to commodities. Accountancy (Eng.), v. 86, Sept. 1975, p. 44-5, 47.

MILLER, ALAN J.
ACOUNTANTS' INDEX 1975


MILLER, ALLEN C.

MILLER, BRUCE L.

MILLER, CLAIR R.

MILLER, D. C.

MILLER, DANNY.

MILLER, DEAN E.

MILLER, EUGENE J.
CPA code should be applied to all. Wisconsin CPA, Oct. 1975, p. 18.

MILLER, FRED H.

MILLER, GERALD W.

MILLER, HERBERT E.

MILLER, J. IRWIN.
Interview with J. Irwin Miller. (Conversation) Organizational dynamics, v. 4, Summer 1975, p. 31-48.

MILLER, J. V.

MILLER, JAMES D.

MILLER, JAMES G.

MILLER, JEFFREY G.

MILLER, LIONEL.

MILLER, MALCOLM C.

MILLER, MICHAEL H.
PSROs - boon or bust for nursing? Hospitals, v. 49, Oct. 1, 1975, p. 81-2, 84.

MILLER, NEAL.

MILLER, PETER.

MILLER, R. B.
Mr. Proxmire and Mr. Reuss talk about banking. Bankers magazine, v. 158, Autumn 1975, p. 36-42.

MILLER, RALPH GANO.
Buying closely held stock with tax-deductible dollars. CLU journal, v. 29, Jan. 1975, p. 8-16.
ESOPs/stock bonus plans: comments on their past, present and future. Pension and profit-sharing tax journal, v. 1, Summer (June) 1975, p. 167-90.

MILLER, RICHARD B.

MILLER, RICHARD H.

MILLER, RICHARD L.

MILLER, RICHARD S.

MILLER, ALAN J. (Continued)
MILLER, ROBERT J.

MILLER, ROBERT J.

MILLER, RUSSELL R.

MILLER, STEPHEN M.

MILLER, STEPHEN R.

MILLER, TERRY J.
True value through the RFP, by Terry Miller and Lynn Bateman. Modern data, v. 8, May 1975, p. 33.

MILLER, TIMOTHY L.

MILLER, VANCE C.

MILLER, WALTER R.

MILLER, WILLIAM B.

MILLNAMOW, JAMES.

MILLS, BRYAN.

MILLS, D. QUINN.

ACCOUNTANTS' INDEX 1975

MILLS, EDWIN S.
Environmental quality; the first five years, by Edwin S. Mills and Frederick M. Peterson. American economic review, v. 65, June 1975, p. 259-68.

MILLS, ROBERT A.

MILLS, ROBERT B.

MILLS, TED.
Human resources - why the new concern? Harvard business review, v. 53, March-April 1975, p. 120-34.

MILNE, DAVID.

MILNE, R. J.

MILO, RALPH.
Lenrow, Gerald I. Current tax trends in the insurance industry, by Gerald I. Lenrow and Ralph Milo. New York, Cooper & Lybrand, 1974. 32 p. [*400.1]

MILTON, JEFFREY J.

MILUTINOVICH, JUGOSLAV.

MINCH, ROLAND.
Chen, Raymond S. Treasury stock method and conventional method in reciprocal stockholdings - an amalgamation: a comment. (Correspondence) Accounting review, v. 50, April 1975, p. 359-64.
Reporting income for reciprocal parent-subsidiary stockholdings, by Roland A. Minch and Enrico Petri. CPA (NYSS), v. 45, July 1975, p. 36-40.

MINDES, MARVIN W.

MINDLIN, SERGIO E.
MINERAL EXPLORATION FUNDS
See Funds - Exploration
Taxation, United States - Exploration Funds

MINERAL RIGHTS

MINETTI, ROBERT.
System achieves optimal staffing, by Robert Minetti and Joseph Hutchinson. (Nursing) Hospitals, v. 49, May 1, 1975, p. 61-2, 64.

MINGES, PETER W.

MINGO, JOHN J.

MINICH, QUAID.


MINICOMPUTER systems: organization and programming (PDP-11).

MINIMAL INVENTORY PLAN
See Inventories-Minimal Plan

MINIMIZING TAXES
See Tax Avoidance


MINING AND METALLURGY


MINERAL EXPLORATION FUNDS


Accounting


Canada

Cost accounting

Finance

Great Britain

Inventories

Law


Philippines

Reports and statements

Valuation

MINING AND METALLURGY, BAXITE
MISCHLEY, WALTER A.


MITTLE, JOHN R.


MITCHELL, MACK.

Manpower and education. (Administrative reviews) Hospital, v. 49, April 1, 1975, p. 69-71.

MITCHELL, TERENCE R.


MITCHELL, WILLIAM E.

Setting up a records disposal program. Practical accountant, v. 8, July/Aug. 1975, p. 60-1.

MITCHELSON, PETER L.


MITRA, S. K.


MITROFF, IAN I.


MITSUBISHI GROUP.


MITTAL, C. M.


MITTAL, SHRIRAM C. M.


MITZNER, PAUL L.


MIXSON, PAUL E.


Three basic approaches to running a European campaign. Industrial marketing, v. 60, Aug. 1975, p. 27.

MIYASHITA, SALLY.


MIZRACK, RICHARD.

ACCOUNTANTS' INDEX 1975

MOIR, ROGER J.

MOKS, ROBERT.
Capital loss carrybacks may produce a 48% tax benefit, by Robert Moks and Thomas Herrera. (Tax clinic) Tax adviser, v. 6, April 1975, p. 208-9.

MOLDS
See Patterns, Drawings, Models

MOLINARO, C. JOSEPH.

MOLL, DENNIS B.

MOLLER, GEORGE.

MOLLOY, A. P.
Is a reserve fund contribution an expenditure deductible for income tax purposes? (Legal) Accountants' journal (N.Z.), v. 53, Oct. 1974, p. 120-1.

MOLLOY, EDMOND S.
Cummings, T. G. Intervention strategies for improving productivity and the quality of work life, by T. G. Cummings, Edmond S. Molloy and Roy H. Glen. (Research) Organizational dynamics, v. 4, Summer 1975, p. 52-68.

MOMBACH, GEOFFREY S.

MONCUR, ROBERT H.

MONETARY POLICY
See Also Fiscal Policy

Money


ACCOUNTANTS’ INDEX 1975


Fischer, Stanley. Recent developments in monetary theory. 


Freeman, Gaylord. Program to fight inflation. 


Harvey, John C. Curing monetary inflation. Financial execuc- 


Jones, Reginald H. Financial management during inflation. 


Nov. 1974, p. 753-5.

Kane, Edward J. Re-politicization of the Fed. Journal of 


Keeth, Richard H. Note on the cost of trade credit and the 


Lombra, Raymond E. Monetary policy and the modeling of 
monetary stock determination; by Raymond E. Lombra and 
 Raymond G. Torto. Quarterly review of economics and 

Mann, Maurice. Re-politicization of the Fed. Journal of 


McPheters, Lee R. Rule, semibre, and discretion during two 
decades of monetary policy, by Lee R. McPheters and 

Mydellton, D. R. Government interference in the market 

Noyes, Guy E. Monetary policy and banking. (In Prochownik, 
p. 328-46.) [600 P]

Okun, Arthur M. What’s wrong with the US economy? 
Diagnosis and prescription. Quarterly review of economics 
and business, v. 15, Summer 1975, p. 21-34.

Olsen, Leif H. U.S. economic recovery. Conference Board 
record, v. 12, June 1975, p. 30-4.

Powers, William J. How government policies affect capital 

Puckett, Richard H. What’s happening to floating rate notes? 
By Richard H. Puckett and Christopher A. Taylor. Bankers 


Reuss, Henry S. Shaping banking’s future. Credit and financial 


Rozeff, Michael S. Money supply and the stock market. 
22-4, 26, 76.

Schweiger, Irving. Nineteen seventy-five forecast of gross 
national product, consumer spending, saving, and housing. 


Stein, Jerome L. Unemployment, inflation, and monetarism. 

Walinsky, Louis J. Businessman’s primer on inflation and 
social justice. Business and society review, Spring 1975, p. 17-
24.

Wallace, William H. Role of the Federal Reserve in the 

Zwick, Burton. Interest-induced wealth effects and the behav-

Brazil 

Araujo, Jorge Marinho de. Accounting for inflation. Industrial 

Great Britain 

Chester, David. Control of the money supply. (Student 

Accountant (Eng.), v. 172, March 20, 1975, p. 368-70.

Indonesia 

Josodirdjo, Utomo. Indonesian monetary policy or how to 

International 

Bown, Ian. Membership of the Fund. Finance and develop-
ment, v. 12, March 1975, p. 42-6. (Article drafted by Ian 
Bowen, based on the final chapter of Gold, Joseph Mem-
bership and nonmembership in the International Monetary 
Fund.)

Cutler, David S. SDRs: valuation and interest rate, by David 
S. Cutler and Dhruba Gupta. Finance and development, v. 

Hein, John. Will SDR pricing displace the dollar? Conference 

Landau, Peter. Will SDRs become the new superecurrence? 
Institutional investor, v. 9, Aug. 1975, p. 3-14.

Perry, George L. Understanding world inflation. American 
economic review, v. 65, May 1975, p. 120-4.

Reierson, Roy L. Key developments in international money 
movets. Canadian business review, v. 1, Autumn 1974, p. 27-
1.

Robergs, Gary R. Legal problems in the adoption of a 
crawling peg exchange rate adjustment mechanism. 

Selden, Richard T. Monetary growth and the long-run rate of 
inflation. American economic review, v. 65, May 1975, p. 125-
5.

Shaw, E. R. World monetary co-operation and reform - 
stability or collapse? Accountant (Eng.), v. 172, March 6, 1975, p. 306-11.

Withveen, H. Johannes. Inflation and the international 

Ireland 

Kenyon, Peter. Green pound saga. Management (Irish), v. 21, 
Oct. 1974, p. 11-12

Smith, Louis P. F. What we should do about sterling. 

MONEY 

See Also Cash

Coins And Coinage

Currency

Currency Futures

Decimal Coinage

Foreign Exchange

Liquidity

Aghelvi, Bijan B. Balance of payments and money supply 
under the gold standard regime: U.S. 1879-1914. American 
ACCOUNTANTS' INDEX 1975


MONEY MARKET

See Currency Futures

MONOPOLIES

See Also Antitrust

Cartels

Competition

Consolidations And Mergers

Holding Companies And Subsidiaries


Gurn'Em down, cut'em up... Justice goes after two biggies. Infosystems, v. 22, May 1975, p. 31-3.


Great Britain


International

Asher, Joe. For Europe's international money markets, 1975 is a year of rebuilding. Banking, v. 67, June 1975, p. 27-30, 74, 76, 78.
ACCOUNTANTS' INDEX 1975


MONROE, J. G.

MONSON, DANIEL L.
Can cooperatives survive in the 1980's without Capper-Volstead? *Cooperative accountant*, v. 28, Fall 1975, p. 16-33.

MONSON, ROBERTA A.

MONTALTO, JAMES J.
Getting the most out of your architect. *Veterinary economics*, v. 16, April 1975, p. 52, 54, 56, 58, 60-1.

MONTANGE, CHARLES H.
Comparative approaches to liability for medical maloccurrences. (Notes) *Yale law journal*, v. 84, April 1975, p. 1141-63.

MONTE CARLO PROCESS


MONTGOMERY, DAVID B.

MONTGOMERY, DOUGLAS C.

MONTGOMERY, ROBERT HIESTER.

MONTGOMERY WARD & CO., INC.

MOODY, ANN.

MOODY, MICHAEL C.

MOONEY, JOHN J.

MOONEY, JOHN W.

MOORE, BRUCE.

MOORE, CORDELL B.

MOORE, DAVID J.
Tax allocation: is the deferral method still appropriate? (Research) *CA magazine* (Can.), v. 106, April 1975, p. 53-5.

MOORE, E. V.

MOORE, J. ALFORD.

MOORE, LAURENCE J.


MOORE, MICHAEL L.


MOORE, RICHARD A.


MOORE, S. C.


MORAN, WILLIAM T.


MORANO, ALFRED P.


MORATO, RENE.


MORCOMBE, ERIC.


MORE about NACIS. Credit and financial management, v. 77, April 1975, p. 14-16.

MORE ruling requests to be discussed with practitioners. Taxation for lawyers, v. 4, July-Aug. 1975, p. 20-1.

MOREIN, JOSEPH A.


MOREY, RICHARD S.


MORGAN, W. H.


MORGENSEN, DAVID L.


MORGENSTERN, OSKAR.


MORGENSTERN, WALTER W.


MORIARTY, SHANE.


MORIARTY, MARK.


MORIARTY, MICHAEL J.


MORIMIYA, YASUSHI.


MORISON, A. M. C.


MORISON, THOMAS L.

McCarthy, Thomas J. Controlling and accounting for supplies, by Thomas J. McCarthy and Thomas L. Morison. New York, National Association of Accountants, c1975. 55 p. (First in a series designed to replace Accounting practice reports, nos. 1-16 initially issued as separate sections of the NAA bulletin.) [*142.4 M]

MORITA, AKIO.


MORITZ, FREDERICK G.


MORLAND, D. P.


MORPETH, D. S.


MORRILL, EDGAR M.

MORRIS, FRANK E.

MORRIS, G. K.
Forecasting the impact of social change. Long range planning, v. 8, June 1975, p. 64-71.

MORRIS, HAL.

MORRIS, J. H.

MORRIS, J. R. P.

MORRIS, J. R. S.

MORRIS, J. W.

MORRIS, JACKSON L.

MORRIS, JAMES R.

MORRIS, MICHAEL D.

MORRIS, NORMAN.

MORRIS, R. C.
Evidence of the impact of inflation accounting on share prices. Accounting and business research (Eng.), v. 5, Spring 1975, p. 82-90.

MORRIS, THOMAS D.

MORRIS, WILLIAM R.

MORRISON, ERMA PATTERSON.

MORRISON, MICHAEL D.

MORRISON, RALPH J.

MORRISON, RUSSELL J.

MORRISON, T. R.

MORRISON, TIM.

MORRISON, WILLIAM L.
Tax problems in corporate acquisitions other than reorganizations - from the buyer's point of view. Taxes - the tax magazine, v. 52, Dec. 1974, p. 843-63.

MORROW, ROBERT D.

MORSE, CHANDLER.

MORSE, ELLSWORTH H.

MORSE, WAYNE J.

MORTGAGE-BACKED SECURITIES
See Securities--Mortgage-Backed

MORTGAGE BANKERS

MORTGAGE-BACKED SECURITIES
See Securities--Mortgage-Backed

MORTGAGE BANKERS

MORTGAGE BANKERS

MORTGAGE BANKERS

MORTGAGE BANKERS
MORTGAGE BANKERS-(Continued)


Accounting


MORTGAGE BANKERS ASSOCIATION.


MORTGAGE COMPANIES


Accounting


Finance


Taxation

See Taxation, United States-Mortgage Companies

MORTGAGE INVESTMENT TRUSTS

See Real Estate Investment Trusts

ACCOUNTANTS' INDEX 1975

MORTGAGE LOAN SERVICING DEPARTMENTS

Mendel, John C. Mathematical evaluation helps gauge servicing value. Mortgage banker, v. 35, May 1975, p. 5-6, 10-11.

Wofford, Larry E. Analyzing the residential mortgage loan portfolio - a suggested approach, by Larry E. Wofford and David P. Higgins. REIT review, v. 3, Fall 1975, p. 15-27.

Valuation


MORTGAGEE'S right to rents and profits following a petition in bankruptcy. (Comments) Iowa law review, v. 60, June 1975, p. 1388-1400.

MORTGAGES


Berry, Haskell. Expert answers the Pension World's 5 key questions. (Fresh look at real estate) Pension world, v. 11, April 1975, p. 28-30.


Durst, David R. Ohio second mortgage lending. Akron business and economic review, v. 6, Fall 1975, p. 17-23.

Dyl, Edward A. Prepayment penalties ... are they adequate? Burroughs clearing house, v. 59, March 1975, p. 20-1, 59.


Mortgagee's right to rents and profits following a petition in bankruptcy. (Comments) Iowa law review, v. 60, June 1975, p. 1388-1400.


**Accounting**


Friedman, Jack P. How to value variable payment mortgages. *Real estate review*, v. 5, Fall 1975, p. 92-6.


**Canada**


**Finance**


**Vit, Lois A. Convertible mortgage seen as new approach to reality financing. *Mortgage banker*, v. 35, Aug. 1975, p. 5-7, 11.**

**Government regulation**


Durst, David R. Ohio second mortgage lending. *Akron business and economic review*, v. 6, Fall 1975, p. 17-23.


**Law**

American Bar Association Section of Real Property, Probate and Trust Law Committee on Real Estate Financing, Fixtures and personal property in mortgage transactions under UCC. *Real property, probate and trust journal*, v. 9, Winter 1974, p. 653-72.


**Statistics**


**MORTGAGES, VARIABLE RATE**


Friedman, Jack P. How to value variable payment mortgages. *Real estate review*, v. 5, Fall 1975, p. 92-6.


**MORTGAGES, WRAP-AROUND**


**MORTLAND, JEAN A.**


Trusts containing religious and racial restrictions open to challenge, forcing courts to grapple with First Amendment issues. (New fiduciary decisions) *Estate planning*, v. 3, Autumn 1975, p. 56-7.

**MORTON, C. W. H.**

MORTON, JAMES R.

MORTON, JAMES R.
Profile of DR Scott. Accounting historian, v. 1, April 1974, p. 5.

MORTON, MICHAEL S. SCOTT.

MORTON, ROGERS C. B.

MORTON, T. GREGORY.

MORTON, THOMAS C.

MORTON, THOMAS E.

MORTUARIES
See Undertakers

MOSSCARELLO, LOUIS C.

MOSE, ALICE.

MOSES, EDWARD A.

MOSES, LEON N.

MOSES, MICHAEL A.

MOSES, STANLEY.

MOSS, JOHN E.

MOSS, RICHARD M.

MOSSMAN, KEITH.

MOSSO, DAVID.

MOST, KENNETH S.

MOTELS
See Also Tourist Courts And Motels In Previous Indexes


Accounting
MOTELS—Costs


Marketing


Rates


Security

Kopulos, Gordon. How keyless lock systems have helped three inns enhance security. Motel/motor inn journal, v. 38, May 1975, p. 7-8, 12, 16.

Statistics


Valuation


MOTION PICTURE INDUSTRY

See Moving Picture Industry

MOTION STUDY

See Time and Motion Study

MOTIVATION

See Also Accountants' Office-Incentives

Incentives


MOTIVATION-(Continued)


Olson, Michael S. How to motivate your staff to be fully productive. Association management, v. 27, Feb. 1975, p. 49-51.


MOTOR BUSES See Also School Buses

MOTOR CARRIERS See Automobiles

MOTOR TRANSPORTATION See Also Automobiles

MOTOR TRUCKS See Also Motor Trucks

MOTOR COURTS See Motels

MOTOR TRANSPORTATION See Also Motor Trucks


MOTOR TRUCKS See Also Truck Stops


ACCOUNTANTS’ INDEX 1975

Costs
Harris, Curtis C. Rail truck, or small car - which is the energy saver? By Curtis C. Harris and Stanley J. Hille. Business horizons, v. 17, Dec. 1974, p. 57-64.

Data processing

Government regulation

Leasing

Statistics

MOTORS
See Engines

MOULLIN, MAYIS.

MOUNCE, KENNETH A.

MOURELATOS, ANTHONY.

MOUSSOURAKIS, JOHN.

MOUSTAFA, MOHAMED.

MOVING PICTURE INDUSTRY
Accounting
Randall, Robert F. Accounting by Sam. Management accounting (NAA), v. 56, June 1975, p. 31-3.

Depreciation
See Depreciation, Depletion And Obsolescence - Motion Picture Films

Finance

Taxation
See Taxation, United States - Moving Picture Industry

MOVING PICTURE THEATERS
See Also Theaters

MOVING VANS
See Motor Transportation Motor Trucks

MOWATT, EVERETT A.

MOXLEY, WILLIAM.

MOY, JOYANNA.

MOYA, FRANK.

MOYER, BURTON B.

MOYER, M. S.
MOYLAN, JAMES J.

MOYLAN, JAMES J.

MOYNIHAN, TONY.
Just think for a moment... Management (Irish), v. 22, April 1975, p. 29-30.

MRUK, EDWIN S.

MUCKLESTONE, ROBERT S.

MUELLER, GEORGE E.

MUELLER, GERHARD G.
Accounting for multinationals. (Finance) Accountancy (Eng.), v. 86, July 1975, p. 68, 70, 72, 75.

MUELLER, P. HENRY.

MUELLER, RUSSELL J.
What practitioners should know about the expanded role of the actuary under ERISA. (Taxation of compensation) Journal of taxation, v. 42, March 1975, p. 149-53.

MUES, GREGORY R.
Dual copyright and design patent protection: works of art and ornamental designs. (Notes and comments) St. John's law review, v. 49, Spring 1975, p. 543-75.

MUHS, LEONARD.

MUHS, JULES W.

MUKHERJEE, SARADINDU.
Normative approach to short term financing. Management accountant (India), v. 10, March 1, 1975, p. 171-89.

MULCAHY, NOEL.
Strategies for survival, by Noel Mulcahy and others. Management (Irish), v. 22, May 1975, p. 20-36.

MULDER, J. F.

MULHARE, MIRTA T.

---

ACCOUNTANTS' INDEX 1975

MULKERN, HARLAN J.

MULLEN, JAMES J.

MULLEN, LOUIS E.

MULLEN, LOUIS E.


MULLENS, RICHARD A.

MULLER, EDWARD R.
Due process and employee safety: conflict in OSHA enforcement procedures. (Notes) Yale law journal, v. 84, May 1975, p. 1380-93.

MULLER, HYMAN.

MULLICK, SATINDER K.


MULLIGAN, T. E.

MULLIS, ELBERT N.

MULLIS, HAROLD W.

MULOCK, JOHN.

MULRONEY, MICHAEL.
MULTER BILL

See Banks And Banking-Services


MULTINATIONAL BANKING

See Banks And Banking, Foreign Operations

MULTINATIONAL BUSINESS

See Foreign Operations

MULTINATIONAL company in Europe: some key problems,

MULTINATIONAL CORPORATIONS

See Corporations, Multinational

MULTINATIONAL OPERATIONS

See Foreign Operations

MULTINATIONAL union challenges the multinational company,
Hershfield, David C. Multinational union challenges the multinational company. New York, Conference Board, c1975. 40 p. (Conference Board report, no. 658.) [207.6 H ]

MULTIPLE CORPORATIONS

See Holding Companies And Subsidiaries
Taxation, United States - Multiple Entities

MULTIPLE DISCRIMINANT ANALYSIS

See Also Discriminant Analysis


Welker, Robert B. Discriminant analysis as an aid to employee selection: a reply. (Correspondence) Accounting review, v. 50, July 1975, p. 593-4.

MULTIPLE LINEAR REGRESSION

See Multiple Regression Analysis

MULTISTATE TAX COMPACT

See Also Taxation, United States-Interstate Commerce

MUNDEE, C. ROY.

MUNDER, BARBARA.
After the fall. (Real estate) Institutional investor, v. 9, June 1975, p. 73-4, 77, 79, 81, 83.

Amid the gloom, some rays of hope. Institutional investor, v. 9, Feb. 1975, p. 72-5.

MUNDHEIM, ROBERT H.

MUNDT, BARRY M.

MUNDT, CHARLES.

MUNICIPAL accounting theory in perspective: evolution, status, issues, outlook.

MUNICIPAL AUTHORITIES

See Public Authorities

MUNICIPAL BONDS

See Bonds-Municipal
Bonds-Revenue
Taxation, United States-Municipal Bonds
Taxation, United States-Revenue Bonds

MUNICIPAL BUDGETS

See Budgets, Municipal

MUNICIPAL FINANCE OFFICERS ASSOCIATION.
Scott, Claudia Devita. Forecasting local government spending. Washington, Urban Institute, c1972. 142 p. (Prepared in cooperation with the Municipal Finance Officers Association) [344 S]

MUNICIPAL FINANCE OFFICERS ASSOCIATION OF THE UNITED STATES AND CANADA.

MUNICIPAL HOUSING

See Housing, Municipal

MUNICIPALITIES

See Also Hospitals
Institutions
Libraries
Schools And Colleges
Public Sewerage
Transit Systems
Waterworks


613
ACCOUNTANTS' INDEX 1975

Dearborn, Philip M. How to get a quality credit rating. Touche Ross tempo, v. 21, no. 2, 1975, p. 33-6.


Rohn, Fred H. How to apply for bond ratings. Touche Ross tempo, v. 21, no. 2, 1975, p. 35.


Dearborn, Philip M. How to get a quality credit rating. Touche Ross tempo, v. 21, no. 2, 1975, p. 33-6.


Management in the health services - intruder or native? Management (Irish), v. 22, Aug./Sept. 1975, p. 53-6.

Benjamin Franklin on accounting. (Historical vignette) Accounting historian, v. 2, Fall 1975, p. 3.

Section 1244 tax break can convert capital loss into fully deductible, ordinary loss. Taxation for accountants, v. 15, Nov. 1975, p. 276-80.


MURRAY, ROBERT J.

MURRAY, ROBERT J.

MURRAY, THOMAS J.

MURRAY, WHINNEY.

MURTHY, K. R. SRINIVASA.

MUSEUMS
See Also Historic Sites And Buildings

Finance

MUSGRAVE, PEGGY B.

MUSGRAVE, PHILIP J.

MUSGRAVE, T.

MUSICAL ENTERPRISES

MUSSIO, STEPHEN J.
MYERS, M. SCOTT.

MYERS, MARSHALL.
Dealing with the Internal Revenue Service or everything you wanted to know about the IRS, but were afraid to ask. CLU journal, v. 29, Oct. 1975, p. 47-51.

MYERS, MARSHALL N.

MYERS, RAY F.

MYETTE, VICTOR J.
How the competition is luring away your executives while keeping their own. Laventhal & Horwath perspective, v. 1, Spring 1975, p. 12-15.

MYLOD, ROBERT J.
N

NABAVI, PARVIZ.


NADDOR, ELIEZER.

Optimal heuristic decisions for the s,S inventory policy. (Notes) Management science, v. 21, May 1975, p. 1071-2.

NADER, RALPH.

NADLER, PAUL S.

Bank director's role - basic questions. Bankers monthly, v. 92, June 15, 1975, p. 7-8, 10.


Corporate banking relationships. Bankers monthly, v. 92, April 15, 1975, p. 11-12, 35-6.


NADLER, RICHARD S.
Analysis and text of the Tax reduction act of 1975, by Richard S. Nadler and Irwin S. Epstein with the assistance of Alec Brown. New York, Matthew Bender, c1975. 112 p. (For use in conjunction with other tax publications of Matthew Bender.) [*751.5 N ]

NAERT, PHILIPPE A.

NAFFZIGER, FRED J.
All power to the arbitrator: the aftermath of the Steelworkers Trilogy, Collyer Wire and ENA. American labor law journal, v. 12, Winter 1975, p. 295-311.

NAFTA
See North Atlantic Free Trade Area

NAGAN, PETER S.
Are forces now bending the yield curve back to normal? Banking, v. 67, Feb. 1975, p. 64, 66.

Long-term bond yields drift lower. Now the question is, where will they touch bottom? (Focus on investments) Banking, v. 66, Dec. 1974, p. 16.

What analysts are saying now about the interest-rate outlook: will going longer still pay? (Investments) Banking, v. 67, June 1975, p. 12, 95.

NAGEL, HENRY G.

NAHMIAS, STEVEN.

NAIDICH, ARNOLD.
Will your bank pass an OSHA test? Banking, v. 67, May 1975, p. 87-8, 90.

NAIDU, G. M.

NAIR, P. K.
Cost accounting in air transport industry. (Students' section) Management accountant (India), v. 10, March 1, 1975, p. 209-12.

NAME PAPER
See Paper (Accountants)

NANDA, PATANJALI S.

NANUS, BURT.
NARAYANA, CHEM L.


NASH, GERARD.


NASH, JOHN.


NASH, JOHN F.


NASH, MARTIN J.

How to evaluate the tax consequences when a partner retires or sells his interest. Taxation for lawyers, v. 4, July-Aug. 1975, p. 28-32.

NATARAJAN, S.

Cost reduction. (Students' section) Management accountant (India), v. 9, Nov. 1974, p. 865-8.

NATARAJAN, V.

Cost accountant's role in decision-making. (Students' section) Management accountant (India), v. 10, Feb. 1, 1975, p. 153-5.

NATHAN, LARRY R.


NATHAN, RICHARD P.


NATIONAL ACCOUNTING

See Social Accounting

NATIONAL ALLIANCE OF BUSINESSMEN.


NATIONAL ASSOCIATION OF ACCOUNTANTS.


—— Accounting for Corporate/Social Performance Committee.


—— Management Accounting Practices Committee.


Guidelines for inventory measurement. (Management services) CPA (NYSS), v. 45, June 1975, p. 64-5. (Reprint of Statement on management accounting practices, no. 6.)


NATIONAL ASSOCIATION OF BLACK ACCOUNTANTS.


NATIONAL ASSOCIATION OF COLLEGE AND BUSINESS OFFICERS.


NATIONAL ASSOCIATION OF COLLEGE AND UNIVERSITY BUSINESS OFFICERS.

College and university business administration. Washington, c1974. 1 v. (looseleaf) [250 Sch]

NATIONAL ASSOCIATION OF CREDIT MANAGEMENT.


New NACM system... the national credit information service. Credit and financial management, v. 77, Feb. 1975, p. 9-11.

NATIONAL ASSOCIATION OF ESTATE PLANNING COUNCILS.


NATIONAL ASSOCIATION OF INSURANCE COMMISSIONERS.


NATIONAL ASSOCIATION OF REAL ESTATE INVESTMENT TRUSTS.

Recommended reporting practices for REITs. Washington, c1974. 34 p. [250 Rea 5]

ACCOUNTANTS' INDEX 1975

McCarthy, Thomas J. Controlling and accounting for supplies, by Thomas J. McCarthy and Thomas L. Morison. New York, National Association of Accountants, c1975. 55 p. (First in a series designed to replace Accounting practice reports, nos. 1-16 initially issued as separate sections of the NAA bulletin.) [1*42.4 M]


—— Accounting for Corporate/Social Performance Committee.


—— Management Accounting Practices Committee.


Guidelines for inventory measurement. (Management services) CPA (NYSS), v. 45, June 1975, p. 64-5. (Reprint of Statement on management accounting practices, no. 6.)


NATIONAL ASSOCIATION OF BLACK ACCOUNTANTS.


NATIONAL ASSOCIATION OF COLLEGE AND BUSINESS OFFICERS.


NATIONAL ASSOCIATION OF COLLEGE AND UNIVERSITY BUSINESS OFFICERS.

College and university business administration. Washington, c1974. 1 v. (looseleaf) [250 Sch]

NATIONAL ASSOCIATION OF CREDIT MANAGEMENT.


New NACM system... the national credit information service. Credit and financial management, v. 77, Feb. 1975, p. 9-11.

NATIONAL ASSOCIATION OF ESTATE PLANNING COUNCILS.


NATIONAL ASSOCIATION OF INSURANCE COMMISSIONERS.


NATIONAL ASSOCIATION OF REAL ESTATE INVESTMENT TRUSTS.

Recommended reporting practices for REITs. Washington, c1974. 34 p. [250 Rea 5]
NATIONAL ASSOCIATION OF REGULATORY UTILITY COMMISSIONERS.

NATIONAL CREDIT INFORMATION SERVICE.


NATIONAL CREDIT UNION ADMINISTRATION.


NATIONAL DEBT

See Debt-Public

NATIONAL DEFENSE

See Also Armed Services

NATIONAL ECONOMIC ACCOUNTING

See Income-National

Social Accounting

NATIONAL ENVIRONMENTAL POLICY ACT


NATIONAL HEALTH INSURANCE: reassurance from the left. Medical economics, v. 52, June 9, 1975, p. 133, 137-8, 142, 144.

NATIONAL INCOME

See Income - National

NATIONAL INSTITUTE FOR OCCUPATIONAL SAFETY AND HEALTH.


NATIONAL INSTITUTES OF HEALTH.


NATIONAL INTERGOVERNMENTAL AUDIT FORUM.


NATIONAL LABOR RELATIONS ACT


Kurnick, Robert D. Withdrawal of an unfair labor practice complaint by the general counsel as part of an informal settlement is a final order of the Board within the meaning of Section 10(F) of the National labor relations act and is
NATIONAL LABOR RELATIONS ACT-(Continued)


NATIONAL LABOR RELATIONS BOARD.


NATIONAL PLANNING


Canada


NATIONAL RETAIL MERCHANTS ASSOCIATION.


Accounting Principles Committee.


NATIONAL SOCIETY OF ACCOUNTANTS FOR COOPERATIVES.


NATIONAL SOCIETY OF PROFESSIONAL ENGINEERS.

Competitive bidding news. (Administration of accountants practice) CPA (NYSS), v. 45, July 1975, p. 55. (Excerpt from NASBA news, Jan. 17, 1975.)

ACCOUNTANTS' INDEX 1975

NATIONAL SOCIETY OF PUBLIC ACCOUNTANTS.


NATIONAL STUDENT MARKETING CORPORATION.


NATIONALIZATION

See Government Ownership Of Business And Industry


NATOMAS CO.


NATURAL BUSINESS YEAR


Seif, William J. Do 52 weeks make a year? (Auditing and reporting) CPA (NYSS), v. 45, Aug. 1975, p. 43-4.

Staats, Elmer B. Federal budget, the economy, and inflation. GAO review, v. 10, Fall 1975, p. 1-10.

NATURAL GAS

See Gas, Natural


NATURAL RESOURCES

See Also Depreciation, Depletion And Obsolescence- Natural Resources Extractive Industries Mining And Metallurgy Oil Industry Quarries And Quarrying Taxation, United States-Natural Resources Timberlands
ACCOUNTANTS’ INDEX 1975


Canada


NAUMANN-ETIENNE, RUDIGER.


NAUS, JAMES H.


NAVEEN, RONALD S.


NAVIGATION INSTRUMENTS

See Instruments

NEALE, WILLIAM H.


NEBENZAIHL, I. E.


NEBRASKA.

State Board Of Public Accountancy.


NEBRASKA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS.


Weist, Herman D. Professional development. (President’s page) *Nebraska CPA*, v. 9, Spring 1974, p. 5, 22.

NEDERLANDS INSTITUUT VAN REGISTRERACCOUNTANTS.


NATURAL RESOURCES-(Continued)

NEEDY, CHARLES.


NEELANDS, DONALD G.


NEELY, CHARLES S.


NEELY, GUY.


NEESON, JOHN J.


NEGATIVE ASSURANCE LETTERS

See Comfort Letters

NEGATIVE INCOME TAX

See Taxation, United States-Income-Negative

NEGELIGENCE

See Also Accountants - Liability

Commercial Crime

Court Decisions

Defalcations

Fraud

Misleasance


Culverhouse, John B. Comparative negligence: justice in Florida for the contributorily negligent plaintiff. (Cases noted) *University of Miami law review*, v. 28, Winter 1974, p. 473-86.


Dickerson, Robert W. Establishing the third party duty. (Legal cases) *CA magazine* (Can.), v. 106, June 1975, p. 64-5.


NEGRIENCE-(Continued)


NEGOTIABLE INSTRUMENTS


NEGRO ACCOUNTANTS
See Accountants - Minorities

NEIGHBORHOOD CENTERS
See Non-Profit Organizations, Community Centers

NEILD, PAUL.
Cost of trading with EEC. Accountancy (Eng.), v. 86, Jan. 1975, p. 4.

NEITHER party bound by allocation if both are before the court. (Accounting) Journal of taxation, v. 42, Jan. 1975, p. 36.

NELIGAN, DAVID.
Need for national control. Management (Irish), v. 21, Nov. 1974, p. 36-7.

NELLER, RALPH E.
On-premise laundries continued... Hospitality (Food and lodging), v. 13, Nov. 1974, p. R70.

NELLES, R. G.
Managing under inflation. (Publisher’s forum) Cost and management (Can.), v. 49, May-June 1975, p. 4-5.

NELSON, ALAN.

NELSON, CALVIN R.

NELSON, CARL L.
Case for decent disclosure. CA magazine (Can.), v. 106, March 1975, p. 35-8.

NELSON, CHARLES R.

NELSON, DANIEL.

NELSON, GEORGE R.

NELSON, JOHN.

NELSON, JOHN A.

NELSON, M.

NELSON, PHILLIP.

NELSON, WILLIAM G.

NEMEC, JOSEPH.

NEMEC, MARILYN J.


NEMHAUSER, G. L.

NERAD, RICHARD A.

NERI, JOHN A.

NESBIT, RAYMOND J.
NESSIT, WILLIAM.

NESS, THEODORE.

NEST, RICHARD A.

NET INCOME
See Income-Net

NET OPERATING LOSSES
See Taxation, United States-Gains And Losses

NETER, JOHN.

NETHERCOTT, L. J.

NETWORK ANALYSIS
See Also Cpm
Pert
Subrahmanyan, V. V. Net-work techniques for cost control. Chartered accountant (India), v. 23, June 1975, p. 573-6.

NEUBERGER, BRIAN M.

NEUBIG, ROBERT D.

NEUMAN, DAVID.

NEUMAN, JOHN L.

NEUMANN, FREDERICK L.

NEUWAHL, MALCOLM H.

NEVADA.
State Board Of Accountancy.

NEVILLE, HENRY C.

NEYIN, JOHN R.

NEVITT, PETER K.

NEW, CHRISTOPHER C.

NEW, COLIN.


NEW feature; output of 420 industries. (Survey of industrial purchasing power preview) Sales management, v. 114, March 17, 1975, p. 7.

NEW funds scorecard.

NEW HAMPSHIRE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS.
Survey reveals inadequate communication between CPAs and banks. Practical accountant, v. 8, July/Aug. 1975, p. 50-1.


NEW PRODUCTS
See Products, New


NEW system provides hotel reservations within seconds. (Users report) Infosystems, v. 22, March 1975, p. 58, 62.


NEW YORK CITY.

Human Resources Administration.

NEW York City - personal income tax. (Local taxation) CPA journal, v. 45, Jan. 1975, p. 44-5.


NEW York - exemption on as if basis. (State taxation) CPA journal, v. 45, Jan. 1975, p. 41.


NEW YORK STATE BAR ASSOCIATION.
ACCOUNTANTS' INDEX 1975

NEW YORK STATE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS.


NEW YORK STOCK EXCHANGE.


NEW YORK UNIVERSITY.


NEW ZEALAND ECONOMY IN 1975.


NEW ZEALAND SOCIETY OF ACCOUNTANTS.


NEW YORK STATE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS.

Board of Research and Publications.

Balance date examination of inventories. Accountants' journal (N.Z.), v. 54, Aug. 1975, p. 265-8. (Exposure draft of recommendation on auditing practice, no. 3.)

Exposure draft of recommendation on auditing practice: no. 2: reliance on other auditors in reporting on group financial statements. Accountants' journal (N.Z.), v. 54, July 1975, p. 219-22.


Council.


NEWBOLD, PHILIP A.


NEWBOLD, PHILIP N.


NEWBURY, D. R.


NEWELL, GALE E.


NEWHOUSE, BENJAMIN.


NEWLOVE, GEORGE HILLIS.


627
NEWMAN, BARRY I.


NEWMAN, ERIC J.


NEWMAN, JOSEPH H.


NEWMAN, JOSEPH W.


NEWMAN, LAWRENCE.


NEWMAN, RUTH G.


NEWMAN, STEPHEN M.


NEWMAN, WILLIAM L. I.


NEWSOM, DAVID.


NEWSON, E. F. PETER.


Multi-item lot size scheduling by heuristic - part 1: with fixed resources. Management science, v. 21, June 1975, p. 1186-93.

Multi-item lot size scheduling by heuristic - part 2: with variable resources. Management science, v. 21, June 1975, p. 1194-1203.

NEWSPAPER PUBLISHERS

See Also Taxation, United States - Publishers


ACCOUNTING

Harris, Frederick G. Identifying costs for control and reporting to management. Newspaper controller, v. 28, June 1975, p. 8-9.


MacLeish, James D. Updating procedures to capitalize on better accounting equipment. Newspaper controller, v. 28, July/Aug. 1975, p. 4-5, 12.

Advertisers


Budgeting


Costs


Harris, Frederick G. Identifying costs for control and reporting to management. Newspaper controller, v. 28, June 1975, p. 8-9.


Penniman, Nicholas G. Economics of progress. Newspaper controller, v. 28, April 1975, p. 4-5, 12.


Data Processing


Finance

ACCOUNTANTS' INDEX 1975


Financial management


Insurance


Management


Personnel

Rates

Records management
MacLeish, James D. Updating procedures to capitalize on better accounting equipment. Newspaper controller, v. 28, July/Aug. 1975, p. 4-5, 12.

NEWSPAPER SUBSCRIPTIONS


NEWSTROM, JOHN W.

NEWSPAPER PUBLISHER—Finance (Continued)

NEWTON, D.

NEWTON, GRANT W.

NEWTON, WILLIAM H.
Collection of federal taxes by transferee liability; how it works; who can be caught. (Effective tax procedures) Journal of taxation, v. 43, Aug. 1975, p. 112-17.

NICHOLLS, F. A.


NICHOLS, DONALD R.
Parker, James E. To forecast or not to forecast, by James E. Parker and Donald R. Nichols. Managerial planning, v. 23, Jan.-Feb. 1975, p. 6-9, 16.

NICKEL, HERMAN.

NICKERSON, CHARLES A.

NICKERSON, CLARENCE B.

NICOL, BARRY D.

NICOLS, ALFRED.

NIEHANS, JURG.

NIEHUS, RUDOLF J.

NIELSEN, JAMES F.

NIELSEN, OSWALD.

NIELSEN, RICHARD P.
NIELSEN, WARREN R.


NIGAM, AVADHESH K.


NIKOLAI, LOREN A.


NILES, JOHN S.


NILES, RUSSELL D.


NIMAN, C. MICHAEL.


NIMER, DANIEL A.

Pricing the profitable sale has a lot to do with perception. Sales management, v. 114, May 19, 1975, p. 13-14.

NIMMONS, RICHARD H.


NINETEEN seventy-five annual corporate financing directory. Institutional investor, v. 8, Special issue, 1975, p. 5-64.


NINETEEN seventy-five salary survey, recession holds EDP wages to an overall average gain of 4.9%. Infosystems, v. 22, June 1975, p. 34-43.


ACCOUNTANTS' INDEX 1975

NINETEEN seventy-four hospital-of-the-year. Veterinary economics, v. 16, April 1975, p. 22-6, 28-32, 36, 40, 42, 44-6, 48, 50.


NISHIKAWA, KOJIRO.


NIX, HAROLD M.


NIXON, HOWARD L.

Faculty support of university authority. Administrative science quarterly, v. 20, March 1975, p. 112-123.

NIXON, JOHN W.


NO-ACTION LETTER


NO capital gain on transfer of patent when rights are retained. Taxation for accountants, v. 15, Nov. 1975, p. 285.


ACCOUNTANTS' INDEX 1975


NO job is left to chance or chaos. Factory, v. 8, Oct. 1975, p. 48-50.

NO question of solvency. (Communications) CLU journal, v. 29, Jan. 1975, p. 68-70.

NO rate rebates for past inadequate service. Public utilities fortnightly, v. 96, Aug. 28, 1975, p. 52.


NOLEN, William A. Want more time off? Cooperate with your competitors. Medical economics, v. 52, March 17, 1975, p. 104-6, 111.


NO estate tax due on non-donor spouse who elects to split gifts.

Accounting


Budgeting

Linowes, David F. Where the great society stumbled on its way to utopia. Lavenhol & Horwath perspective, v. 1, Spring 1975, p. 2-7.

Depreciation

See Depreciation, Depletion And Obsolescence-Non-Profit Organizations

Finance


Linowes, David F. Where the great society stumbled on its way to utopia. Lavenhol & Horwath perspective, v. 1, Spring 1975, p. 2-7.

Financial management


Linowes, David F. Where the great society stumbled on its way to utopia. Lavenhol & Horwath perspective, v. 1, Spring 1975, p. 2-7.


Government regulation


631
NON-PROFIT ORGANIZATIONS—Management

Management

Reports and statements

NON-PROFIT ORGANIZATIONS, CHARITIES

NON-PROFIT ORGANIZATIONS, CHILDREN'S HOMES
See Also Children's Homes, In Previous Indexes

NON-PROFIT ORGANIZATIONS, COMMUNITY CENTERS
See Also Community Centers, In Previous Indexes

NON-PROFIT ORGANIZATIONS, COMMUNITY CHESTS
See Also Community Chests, In Previous Indexes

NON-PROFIT ORGANIZATIONS, FUND-RAISING ORGANIZATIONS
See Also Fund-Raising Organizations, In Previous Indexes

NON-PROFIT ORGANIZATIONS, HEALTH AGENCIES
See Also Health Agencies, In Previous Indexes
Mental Health Institutions

NON-PROFIT ORGANIZATIONS, HOMES FOR THE AGED
See Also Homes For The Aged, In Previous Indexes

NON-PROFIT ORGANIZATIONS, LEGAL AID SOCIETIES
See Also Legal Aid Societies, In Previous Indexes

NON-PROFIT ORGANIZATIONS, SOCIAL SERVICE AGENCIES
See Also Social Service Agencies, In Previous Indexes
Cauley, John H. Seven steps to successful volunteer administration. Social agency management and better camp management, v. 1, Fall 1975, p. 13-14.
ACCOUNTANTS' INDEX 1975

NORMYLE, ARTHUR G.

NORRIS, J. FRANK.

NORTH, JOHN E.

NORTH, WILLIAM D.


NORTHCOTE, E. F.

NORTHUP, HERBERT R.

NORTHUP, ERNEST H.
Bank cards vs. the underworld. Banking, v. 67, Sept. 1975, p. 66, 68, 70, 73.

NORTON, JOSEPH JUDE.

NORWOOD, GYLES R.

NOSKER, JOHN L.


NOTES

NOTES RECEIVABLE

NOTTENSTAD, KENNETH M.

NOTTINGHAM, C.

NOVAJOSKY, M.

NOVAK, ALFRED G.

NOVAK, STEPHEN R.

NOVELLINE, WILLIAM T.

NOVELTIES
See Gift Shops
Toy Manufacturers

NOW is the time to check withholding exemptions. Taxation for accountants, v. 15, Dec. 1975, p. 359-60.

NOWLAN, BILL.

NOYES, GUY E.

NOYMAN, ZEEW.


NUBLA, ERIC C.
NUCLEAR REACTORS

NUCLEAR REACTORS
See Atomic Energy


NUMBERING SYSTEMS
See Account Numbering
Banks And Banking-Numbering Systems
Data Processing-Numbering Systems

NURBERG, HUGO.


NURSERIES

NURSING HOMES


Accounting

Costs

Finance


Food service

ACCOUNTANTS' INDEX 1975

Government regulation


Management


Reports and statements

NURSING SERVICE
See Also Visiting Nurse Associations


Minetti, Robert. System achieves optimal staffing, by Robert Minetti and Joseph Hutchinson. (Nursing) Hospitals, v. 49, May 1, 1975, p. 61-2, 64.

NY, LILY TAN.

NYCUM, SUSAN HUBBELL.

NYGREEN, G. THEODORE.

NYGREEN, WILLIAM V.

NYSTROM, HARRY.

NYSTROM, PAUL C.
O

OAKES, RONALD W.
Judicial control of cash tender offers - a few practical recommendations. (Notes) Indiana law journal, v. 50, Fall 1974, p. 114-42.

OAKLEY, RICHARD H.

OATWAY, FRANCIS C.

OBERLANDER, GARY.

OBERHAMER, DOUGLAS R.
How to develop a new logo. (Case report) Association management, v. 27, March 1975, p. 73-5.

OBERHOFER, TOM.

OBERLANDER, GARY.

OBITUARIES
See Also Biography

Through the ages. Accounting historian, v. 2, Fall 1975, p. 2.


OBJECTIVITY

OBLITERATION of postmark may block petition to Tax Court. Taxation for lawyers, v. 3, May-June 1975, p. 361.

O'BOYLE, PATRICK.

O'BYRNE, ALLYN K.
Pricing system reflects specific costs and provides management data, by Allyn K. O'Byrne and Ronald T. Turnbull. Hospitals, v. 49, Nov. 1, 1975, p. 61-2, 64.


OCCUPATIONAL SAFETY AND HEALTH ACT OF 1970
Haarhoff, Frank E. OSHA in trouble: there's going to be a leadership change, so OSHA now is a lame duck. Factory, v. 8, Aug. 1975, p. 19-24.
Muller, Edward R. Due process and employee safety: conflict in OSHA enforcement procedures. (Notes) Yale law journal, v. 84, May 1975, p. 1380-93.
OCCUPATIONAL SAFETY AND HEALTH ACT OF 1970—
(Continued)


O'CONNELL, JEFFREY.

Best way to adapt no-fault insurance to malpractice. Medical economics, v. 52, June 23, 1975, p. 106-31, passim.


O'CONNELL, JOHN J.


O'CONNELL, THOMAS J.


O'CONNOR, BRENDAN.


O'CONNOR, JOHN K.


O'CONNOR, RICHARD E.


O'CONNOR, ROCHELLE.


O'CONNOR, WALTER F.


ACCOUNTANTS' INDEX 1975


ODELL, PETER.


ODER, KENNETH W.


ODIORNE, GEORGE S.


O'DONNELL, LORRAINE A.


O'DONOVAN, T. M.


O'DONOVAN, THOMAS R.


O'DONOVAN, VINCENT.


ODRISCOLL, PATRICK.


OEHRING, THOMAS S.


OEP.

See Order Entry Profit Analysis

OESTERLE, DALE A.


OESTREICH, HERBERT.


OETKING, ROBERT.


ACCOUNTANTS’ INDEX 1975


OFER, AHARON R.

OFFICE APPLIANCES
See Office Machinery and Equipment

OFFICE BUILDINGS
See Also Real Estate Management


Costs


Wiggs, Robert C. Why for energy management and the energy cost ratio. Skyscraper management, v. 60, March/April 1975, p. 6-7, 8, 10.

Finance

Fires and fire protection


Management

OETKING, ROBERT.- (Continued)


Valuation

OFFICE FORMS
See Forms

OFFICE LAYOUT
See Also Accounts’ Office-LAYOUT


OFFICE MACHINERY AND EQUIPMENT
See Also Computers

Data Processing


Office of the future: an in-depth analysis of how word-processing will reshape the corporate office. Business week, June 30, 1975, p. 48-84 passim.


OFFICE MACHINERY AND EQUIPMENT RETAILERS
See Also Stationers, Retail

OFFICE MANAGEMENT
See Also Accountants’ Office-Management

Clerical Work
Internal Control
Management
Paperwork
Personal Management
Records


Office of the future: an in-depth analysis of how word-processing will reshape the corporate office. Business week, June 30, 1975, p. 48-84 passim.


OFFICE MANUALS
See Manuals

OFFICE of the future: an in-depth analysis of how word-processing will reshape the corporate office. Business week, June 30, 1975, p. 48-84 passim.
OFFICE SUPPLIES

OFFICE SUPPLIES
See Forms
Office Machinery And Equipment Stationers

OFFICERS
See Controllers
Corporations-Officers Executives Treasurers


OFFSHORE MUTUAL FUNDS
See Funds - Offshore Mutual Taxation, United States - Offshore Mutual Funds

OGAN, PEKIN.

OGDIN, JERRY L.

OGIER, EUGENE K.
American Rental Association. Cost-of-doing-business survey, for calendar year 1973 (or most recent fiscal year), prepared by Dean C. Coddington, Eugene K. Ogier and Joyce McCorkle. Moline, III., c1974. 60 p. [*250 Lea 2]

OGLEBAY, CHARLES A.

O'GLOVE, THORNTON L.

O'GRADY, JAMES P.

O'GRADY, M. J.

OGRAM, ERNEST W.

OHAGAN, JOHN.

O'HANLON, THOMAS.

O'HARE, JAMES T.

ACCOUNTANTS’ INDEX 1975


OHLSUM, JAMES A.

OIL, WALTER Y.

OIL DRILLING

Accounting

Cost accounting
Beresford, Dennis R. FASB proposes that deferred taxes for oil and gas intangible drilling costs be recorded, by Dennis R. Beresford and Ray J. Groves. (Financial reporting briefs) Financial executive, v. 43, June 1975, p. 10.

Costs

OIL DRILLING FUNDS
See Funds-Oil Drilling

OIL INDUSTRY
ACCOUNTANTS’ INDEX 1975


Accounting


Arthur Andersen & Co. Accounting for oil and gas exploration and development costs. Brief of Arthur Andersen & Co. before the Committee on Extractive Industries of the AccountingPrinciples Board of the American Institute of Certified Public Accountants, forpresentation at public hearing on Nov. 22-23, 1971. Chicago, 1971. 31 p. [250 Oil 2]


Canada


Cost accounting

Arthur Andersen & Co. Accounting for oil and gas exploration and development costs. Brief of Arthur Andersen & Co. before the Committee on Extractive Industries of the AccountingPrinciples Board of the American Institute of Certified Public Accountants, forpresentation at public hearing on Nov. 22-23, 1971. Chicago, 1971. 31 p. [250 Oil 2]

Finance


Government regulation


Canada

Hirsch, Morley P. Taxing the oil & gas industry in Canada: action and reaction. CA magazine (Can.), v. 106, May 1975, p. 47-54.

Great Britain


639
ACCOUNTANTS' INDEX 1975


Canada


Great Britain


Middle East


OKAFOR, F. O.


OKE, E. F.


O'KEEFE, BRIAN T.


O'KEEFE, M. J.


OKELBERRY, CARL R.


OKNER, BENJAMIN A.

NEW AUDIT GUIDE FOR STATE AND LOCAL GOVERNMENTAL UNITS


RELATING FISCAL AUDITING TO COMPLIANCE AUDITING


OLIVER, JOHN B.


OLMSTEAD, ALAN L.


OLOWOKURE, T. O.


OLSEN, H. PETER.


OLSEN, LEIF H.


OLSEN, LEONARD R.


OLSEN, ROBERT A.


OLSEN, SHIRLEY.

Community property; planning for division in divorce. (Tax clinic) Tax adviser, v. 6, May 1975, p. 291-2.

OLSON, DENNIS A.


OLSON, JANET P.


OLSON, MICHAEL S.

How to motivate your staff to be fully productive. Association management, v. 27, Feb. 1975, p. 49-51

OLSON, WALLACE E.


OLSON reiterates Institute's position on interim reporting.


OLSTEIN, ROBERT A.

O'MALLEY, J. TERENCE.
Late-payment charges: meeting the requirements of liquidated damages. (Notes) Stanford law review, v. 27, April 1975, p. 1133-48.

OMBLER, A. S.


ON-THE-JOB TRAINING
See Accountants' Office-Staff Training Education-On-The-Job Training

ONCOST
See Overhead


ONE-PARTY TRUSTS
See Trusts - One-Party

ONE world theme of Munich Congress. (Accounting scene) Cost and management (Can.), v. 49, May-June 1975, p. 44.

O'NEAL, MILTON H.

ACCOUNTANTS' INDEX 1975


O'NEIL, ROBERT M.


ONO, JIRO.

ONSII, MOHAMED.

ONTARIO HYDRO.


OPATRNY, DONALD C.

OPELKA, F. GREGORY.
When does the cost approach apply to condominiums? (Appraisal report) Savings & loan news, v. 95, Nov. 1974, p. 90-1.

OPEN-END INVESTMENT COMPANIES
See Funds - Mutual

OPENING the window on closing costs. Money, v. 4, June 1975, p. 50-2, 54.

OPERA COMPANIES
See Musical Enterprises

OPERATING controller: quarterback for business. (Management advisory services) CPA (NYSS), v. 45, Sept. 1975, p. 79-81. (Excerpt from Week in review (Haskins & Sells), May 16, 1975.)


ACCOUNTANTS’ INDEX 1975

OPERATING STATEMENTS
See Statements, Financial - Income


OPERATIONS AUDITING
See Management Audit

OPERATIONS management.

OPERATIONS RESEARCH
See Also Management Science
Mathematical Models


OPERATING STATEMENTS


OPHIR, T.

OPHIR, TSVI.

OPINION
See Certificate Or Opinion

OPINION qualifications on going concern doubts. CPA journal, v. 45, May 1975, p. 50. (Excerpt from Rising standards of qualifications, Accountancy age (Eng.),Nov. 1974.)

OPINION RESEARCH CORPORATION.

OPINIONS OF THE ACCOUNTING PRINCIPLES BOARD
See Accounting Principles Board Opinions

OPP, MARCIA.

OPPENHEIM, RICHARD K.

OPPENHEIMER, JERRY L.

OPPORTUNITIES FOR THE ACCOUNTANT
See Accountancy Profession-As A Career

OPPORTUNITY COSTS


OPTICAL SCANNING
See Computers - Optical Scanning

OPTIMIZATION THEORY
OPTIONS (Continued)


OPTION for partnership interest may be a capital asset. Taxation for accountants, v. 15, July 1975, p. 50-1.

ACCOUNTANTS' INDEX 1975


OPTIONS

See Also Stock Options


Mani, R. H. S. Beneficiaries under the convertibility option of financial institutions? Chartered accountant (India), v. 23, April 1975, p. 481-4.


OPTNER, STANFORD L.


ORANGE production costs and returns in Florida season 1968-69 with comparisons.


ORCHESTRAS

See Musical Enterprises

ORDERS


Data processing


O'REILLY, DENNIS P.


O'REILLY, A. MICHAEL


644


Jackson, Sarah. Oil MNCs: are they in the national interest? Columbia journal of world business, v. 9, Fall 1974, p. 22-5.


ORGANIZATION THEORY

See Also Management


Buchanan, Bruce. To walk an extra mile: the whats, whens, and whys of organizational commitment. (Research) Organizational dynamics, v. 3, Spring 1975, p. 67-80.

Clarke, Phil. Reviewing your organisation structure. Management (Ireland), v. 22, Jan. 1975, p. 60-1.


Demer, J. D. Role of behavioral measures in accounting for human resources: a reply, by J.D. Dermer and J.P. Siegel. (Correspondence) Accounting review, v. 50, July 1975, p. 579-81.


McKenna, Ronald F. Blending the formal with the informal system. Journal of systems management, v. 26, June 1975, p. 38-41.


ACCOUNTANTS’ INDEX 1975


ORGANIZING A BUSINESS

See Business-Form Of Organization
Buying And Selling A Business Corporations
Small Business

ORGANIZING for computer-aided manufacturing. (Management services) CPA journal, v. 45, May 1975, p. 76. (Excerpt from Week in review (Haskins & Sells), Jan. 4, 1974.)


ORHNIAL, A. J. H.

ORIGINAL COSTS

See Also Costs
Fixed Costs
Increment And Decrement Costs
Marginal Costs
Standard Costs
Variable Costs

ORIGINAL issue discount must be reported each year. Taxation for lawyers, v. 3, May-June 1975, p. 330-1.

ORIGINAL issue discount must be reported each year. Taxation for accountants, v. 14, March 1975, p. 172-3.

ORKINS, MATTHEW J.

ORGANIZATION THEORY-(Continued)

ORLICKY, JOSEPH A.
Closing the loop with pegged requirements and the firm planned order. Production and inventory management, v. 16, First quarter 1975, p. 35-45.

ORMSBY, GEORGE W.

ORNATI, OSCAR A.


Recession layoffs can be discriminatory, by Oscar A. Ornati and Edward J. Giblin. Management review, v. 64, May 1975, p. 25-33.

ORR, DALE.


ORR, DANIEL.

ORR, GEORGE W.
President’s job is easier. Management accounting (NAA), v. 56, June 1975, p. 25-6.

ORR, KENNETH T.

ORR, M. G.


ORTH, CHARLES D.

ORTMAN, RICHARD F.

OSBALDESTON, GORDON F.

OSBORN, C. S.

OSBORN, FULLER M.
Index-linking and building societies. Accountancy (Eng.), v. 86, April 1975, p. 44-5.
OSBORN, MALCOLM E.

OSBORN, MALCOLM E.

OSBORN, RICHARDS C.

OSBORNE, ORSON D.
How to avoid the trouble spots in an inventory audit. Practical accountant, v. 8, May-June 1975, p. 32-8.

OSHA - provoked race is on in $3.2 billion safety market. Industrial marketing, v. 59, Dec. 1974, cover, 10-11.

O'SHAUGHNESSY, JOHN.


OSINAIKE, J. K. O.
Partnership accounts. (Students' page) Nigerian accountant, v. 7, April-June 1974, p. 31-2.

OMANSKII, FRANK A.

OSTERGREN, C. N.

OSTFIELD, ERIC A.

OSTLUND, DOW.

O'SULLIVAN, DAVID.
Irish defense policy: the need to reassess. Management (Irish), v. 22, June-July 1975, p. 18-19.

O'SULLIVAN, MAURICE J.

OTHER PROCEDURES
See Accounting-Other Procedures
Auditing-Other Procedures

O'TOOLE, JAMES.

ACCOUNTANTS' INDEX 1975


OTT, MELVIN L.

OTTIO, CALVIN C.

OUT of line purchases result in tax troubles. (Practicing before the IRS) Taxation for accountants, v. 15, Aug. 1975, p. 128.

OUTBOARD MOTOR DEALERS
See Marine Dealers

OUTBOARD MOTOR MANUFACTURERS
See Engine Manufacturers

OUTDOOR DRIVE-IN THEATERS
See Moving Picture Theaters


OUTPUT-INPUT ANALYSIS
See Input-Output Accounting


OVANDO Z., HUGO.

OVERALLS
See Clothing

OVERBECK, JOHN H.

OVERHEAD
See Also Distribution Costs

Immaterial indirect costs may still be part of inventory. Taxation for accountants, v. 15, Nov. 1975, p. 284-5.
ACCOUNTANTS’ INDEX 1975


OVERMAN, DEAN L.
Registration and exemption from registration of employee compensation plans under the Federal securities laws. Vanderbilt law review, v. 28, April 1975, p. 455-85.

OVERMIRE, PETER L.

OVERMYER, WAYNE S.

OVERPAYMENT OF TAXES
See Taxation. United States-Overpayments

OVERSHOES
See Rubber Products

OVERTIME
See Wages. Fees. Salaries-Overtime

OVIATT, WILLIAM.

OWEN, BARBARA.

OWEN, ERIC G.

OWEN, JACK W.
Regulation. (Administrative reviews) Hospitals, v. 49, April 1, 1975, p. 79-81.

OWEN, JOEL.


OWENS, ARTHUR.
At last: hard figures on how fast fees have been climbing. Medical economics, v. 52, Oct. 13, 1975, p. 98-126, passim.


How five surgical specialties compare financially. Medical economics, v. 52, April 28, 1975, p. 76-82.


Where you fit in with H.M.O.s. Medical economics, v. 52, Sept. 29, 1975, p. 48-64, passim.

OWENS, ROBERT W.


OXENFELDT, ALFRED R.

OZAWA, TERUTOMO.


OVERHEAD-(Continued)
PAAT
See Performance Activity Accounting Techniques

PACE
See Performance And Cost Evaluation

PACE, JOE D.
Poor, the elderly, and the rising cost of energy. Public utilities forinightly, v. 95, June 5, 1975, p. 26-30.

PACE, LEONARD.

PACE, THOMAS.

PACHER, ARMAND M.

PACIOLI, LUCA.

PACK, CHARLES D.

PACKAGING

Costs

PACKAGING INDUSTRY

Data processing

PACKER, SOLOMON.
Nonresident aliens: gross income exempt but return required. (Tax clinic) Tax adviser, v. 6, July 1975, p. 420.

PACKHAM, E. RICHARD.

PACKING INDUSTRY
See Also Fruit And Vegetable Packing And Shipping Meat Packing

PACKMAN, BRUCE B.

PADBERG, MANFRED.

PAFTA
See Pacific Free Trade Area

PAGANO, THOMAS G.

PAGE, ARTHUR.

PAGE, JOSEPH A.

PAGLIN, MORTON.

PAINE, THOMAS H.

PAIR, PAUL M.

PAKKALA, A. L.
ACCOUNTANTS' INDEX 1975

PALLEN, J. JOHN.

PALLEN, J. JOHN.

PALFREY, JOHN GORHAM.

PALLEY, ARNOLD D.

PALMER, BRUCE.

PALMER, BRUCE A.

PALMER, GEORGE F.

PALMER, JOHN.

PALMER, MICHAEL W.

PALMER, RALPH V.

PALMER, ROGER R.

PALMER, RUSSELL E.

PALMER, THOMAS G.

PALUSKA, DAVID L.

PALUSZK, JOHN.

PANDEY, T. N.


PANWALKAR, S. S.

PAPER AND CARDBOARD MANUFACTURERS


PAPER BAGS
See Paper Containers

PAPER MILLS
See Paper And Cardboard Manufacturers

PAPERMAN, JACOB B.

PAPERWORK
See Also Clerical Work
Forms
Office Management
Records


Brogan, James A. Control of paperwork problems that can cause inventory shortage. Retail control, v. 43, March 1975, p. 18-27.


Office of the future: an in-depth analysis of how word-processing will reshape the corporate office. Business week, June 30, 1975, p. 48-54 passim.


PARANILAM, JOHN.

PARAPROFESSIONALS
See Accounting Technicians

PARAS, RENATO L.

PARETO'S LAW

PARETTA, ROBERT L.

PARK, CHRIS.

PARKE, E. LAUCK.

PARKER, A. J.

PARKER, C. REED.

PARKER, EDMUND.
CPP accounting, what is the argument really about? Accountants' journal (N.Z.), v. 54, June 1975, p. 172-4. (Reprinted from the Accountant (Eng.), April 3, 1975 issue.)

PARKER, EUGENE.

PARKER, JAMES E.
To forecast or not to forecast, by James E. Parker and Donald R. Nichols. Managerial planning, v. 23, Jan.-Feb. 1975, p. 6-9, 16.

PARKER, JOHN W.

PARKER, L. D.
Accountant in the organization. Accountant's magazine (Scot.), v. 79, April 1975, p. 149-52.

PARKER, R. H.

PARKER, RICHARD D.
Effective cash management - or, are you your banker's best friend? In Haskins & Sells. Selected papers 1974. New York, c1975, p. 369-78.[110 H]

PARKER, SANDFORD S.
End of the decline is now in sight, by Sanford S. Parker and others. (Business roundup) Fortune, v. 91, March 1975, p. 13-14, 18.

PARKET, I. ROBERT.

PARKS, ROBERT.
Denver - employee occupational privilege tax held to be head tax, edited by Robert Parks. (Local taxation) CPA journal, v. 45, April 1975, p. 60.

PARKS AND PLAYGROUNDS
Great Britain

PARNELL, ARCHIE W.

PAROUSH, JACOB.

PARRS, EUGENE.

PARSONS, JAMES A.

PARSONS, JAMES L.

PARSONS, TALCOTT.

PARSONS, THOMAS C.
Qualifying replacement under Sec. 1033(g) - an easy test? (Tax clinic) Tax adviser, v. 6, Feb. 1975, p. 79-80.

PARTICIPATION CERTIFICATES
See Certificates Of Contingent Interest


PARTNERSHIP AGREEMENTS
See Also Accountants' Office-Partnerships Lawyers-Partnerships


PARTNERSHIP income taxes.

PARTNERSHIPS
See Also Accountants' Office-Partnerships Business-Form Of Organization Lawyers-Partnerships Taxation, United States-Partnerships


Accounting
Lee, Lawrence J. Partnership special allocation: when will it be upheld; Orrich analyzed. (Partnerships & subchapter S) Journal of taxation, v. 43, Sept. 1975, p. 138-44.

Insurance
See Insurance, Life

Law

New Zealand

PARTNERSHIPS, LIMITED

PARTRIDGE, JOHN W.
More supply, the key to energy sufficiency. Public utilities fortnightly, v. 96, Sept. 25, 1975, p. 34-7.

PARTRIDGE, ROBERT D.
Case for nuclear power. Public utilities fortnightly, v. 95, June 5, 1975, p. 31-4.

PARTS MANUFACTURERS
See Also Specific Parts Manufacturers E.G., Automobile Parts And Accessories Manufacturers

PARTS SERVICE DEPARTMENTS
See Service Departments

PASCHALL, ROBERT H.

PASCOE, B. H.

PASHKE, GREGORY F.

PASOLD, PETER W.

PASQUESI, THEODORE A.

PASTENA, VICTOR S.
PATE, JAMES L.

Inventory liquidation causes sharp drop in GNP, but way cleared for recovery. (Economic highlights) Commerce today, v. 5, April 28, 1975, p. 2-3.


Volatile food prices now moving down as inflation shows substantial moderation. (Economic highlights) Commerce today, v. 5, May 12, 1975, p. 2-3.

PATIL, KIRITKUMAR A.


PATENT

infringement; legal fees for suit are not deductible.


PATENTS AND COPYRIGHTS

See Also Computers - Patents


Doggrell, Henry P. Licensee estoppel and royalty payments after Lear. Vanderbilt law review, v. 28, March 1975, p. 399-408.


Law


Copyright - sound recordings - California statute... does not conflict with federal copyright protection. (Case comments) Florida State University law review, v. 2, Summer 1974, p. 614-25.


Kovacs, Joseph E. Beyond the realm of copyright: is there legal sanctuary for the merchant of ideas? (Notes) Brooklyn law reviews, v. 41, Fall 1974, p. 284-324.

McInerney, Thomas W. Fraudulent material is entitled to copyright protection in action for injunctive relief and damages. (Recent development) Columbia law review, v. 74, Nov. 1974, p. 1351-9.

Mues, Gregory R. Dual copyright and design patent protection: works of art and ornamental designs. (Notes and comments) St. John's law review, v. 49, Spring 1975, p. 543-75.


Taxation

See Taxation, United States-Patents And Copyrights

PATERA, GERALD E.


PATERNO, VICENTE T.


PATHAK, DEV S.


PATI, GOPAL C.


PATMAN, WRIGHT.


PATOCKA, BARBARA A.


Pension officers make some tough New Year's resolutions. Institutional investor, v. 9, Jan. 1975, p. 79-81, 97.


PATON, WILLIAM A.


PATTERSON STUART.


PATRONAGE REFUNDS

See Cooperatives

PATE, JAMES L.

655
PAULSEN, MONRAD G.

PAVLOCK, ERNEST J.

PAVORD, WILLIAM C.
Dynamics of the decision to export, by William C. Pavord and Raymond G. Bogart. Akron business and economic review, v. 6, Spring 1975, p. 6-11.

PAWLANTA, GEORGE E.

PAXTON, HARRY T.

PAYBACK PERIOD


PAYMENT by spouse may not be used as credit by the other. Taxation for accountants, v. 14, April 1975, p. 233.


PAYMENTS to will contestants did not increase remaining legatees' basis in estate property. (Technical notes and comments) Taxation for lawyers, v. 3, Jan.-Feb. 1975, p. 225.

PAYROLLS
See Also Taxation, United States-Withholding Wages, Fees, Salaries
ACCOUNTANTS’ INDEX 1975


Accounting

Data processing


PAZNER, ELSISHA A.

PEARCE, H. RICHARD.

PEARCE, JOHN J.

PEARY, J.
Problems to be faced in inflation accounting. Management accountant (India), v. 9, Sept. 1974, p. 673-82.

PEARL, WILLIAM.
Gaining access to a fund’s office. (Ask the professor) Pension world, v. 11, Feb. 1975, p. 59-60.

PEARLMAN, DANIEL D.

PEARLSTONE, J. H.

PEARSE, FOLA A.

PEARSE, ROBERT F.
Manager to manager; what managers think of management development. New York, AMACOM, c1974, 52 p. [*201 P]

PEARSON, CHARLES.

PEARSON, DAVID B.

PEARSON, DONALD E.

PEARSON, GARY A.

PEARSON, HARRY R.

PEARSON, J. THOMAS.
Employee returning from abroad; source of moving expense reimbursement. (Tax clinic) Tax adviser, v. 6, July 1975, p. 417.


PEASE, DAVID L.

PEASNELL, K. V.


PEAT, NANCY C.


PEAT, MARWICK, MITCHELL & CO.


Unique partnership. World (PMM & Co.), v. 9, Spring 1975, p. 28-32.


PECHMAN, JOSEPH A.

PAYROLLS-(Continued)
ACCOUNTANTS’ INDEX 1975

PECK, J. F.

PECORELLA, PATRICIA A.

PEDRICK, WILLARD H.


PEERS, JOHN.

PEGELS, C. CARL.

PEHRSON, GORDON O.

PEIFFER, FRANCIS G.

PEIRSON, C. GRAHAM.

PEKELMAN, DOV.

PELISSIER, RAYMOND F.

PEM
See Projected Earnings Method

PEMBERTON, ROY F.
Organizing the forms management program. Information & records management, v. 9, Aug. 1975, p. 8, 44, 46.

PEN-AND-INK JOURNALS
See Journals - Pen-And-Ink

PENICK, WILLIAM C.


PENN, IRA A.

PENN, SARAH J.

PENN CENTRAL.

PENNACK, MARK W.

PENNELL, JOHN H.


PENNELL, JOHN S.


658
PENNELL, John S.—(Continued)


PENNER, Daniel L.


PENNER, Irvin.


PENNINAN, Nicholas G.


Economics of progress. Newspaper controller, v. 28, April 1975, p. 4-5, 12.

PENNINGS, Johannes M.


PENNINGTON LEGH, Peter R.

Burn, Christopher C. Documentation retention periods: the need for consistency, by Christopher C. Burn and Peter R. Pennington Legh. Certified accountant (Eng.), April 1975, p. 205-6, 211.

PENNSYLVANIA INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS.


Committee on Governmental Revenues and Expenditures.


Ethics Committee.


PENNY ELIMINATION

See Cents Elimination

PENSION BENEFIT GUARANTEE CORPORATION.


PENSION FUNDS


Berry, Haskell. Expert answers the Pension World's 5 key questions. (Fresh look at real estate) Pension world, v. 11, April 1975, p. 28-30.

Building a pension portfolio that won't let you down. Medical economics, v. 52, Sept. 1, 1975, p. 110, 113.

Chatterton, Harold W. Target benefit plans may provide new role for accountants in pension planning. Practical accountant, v. 8, Jan.-Feb. 1975, p. 36-40.


Draper, James F. How now, Ginnie Mae? (Fresh look at real estate) Pension world, v. 11, April 1975, p. 31-3.


Steffen, Edward J. Timber (Fresh look at real estate) Pension world, v. 11, April 1975, p. 45.


Zichy, Shoya. How small funds are coping with the new pension law. Institutional investor, v. 9, Sept. 1975, p. 61-2, 64, 66, 68.
ACCOUNTANTS’ INDEX 1975

PENSION FUNDS—Accounting

Accounting


Auditing

Yamni, James E. When is an audit not an audit? Financial executive, v. 43, Jan. 1975, p. 54-56.

Great Britain

Canada

Costs

Data processing

Financial management

Fiduciary standards and the prudent man rule under ERISA. Pension and profit-sharing tax journal, v. 1, Summer (June) 1975, p. 228-45. (Reprinted from Harvard law review, v. 88, March 1975.)

Patocka, Barbara A. Pension officers make some tough New Year's resolutions. Institutional investor, v. 9, Jan. 1975, p. 79-81, 97.


Government regulations


Goldberg, Steven S. Pension plans and executive compensation. New York, Practising Law Institute, c1974. 765 p. (Tax law and practice: Practice handbook series, no. 8.) [223.7 G]


Maynard, Hildegard M. Don't get caught by the new pension laws' penalties. Medical economics, v. 52, Jan. 6, 1975, p. 156-7, 159.


Zichy, Shoya. How small funds are coping with the new pension law. Institutional investor, v. 9, Sept. 1975, p. 61-2, 64, 66, 68.


Great Britain


Investments
Munder, Barbara. After the fall. (Real estate) Institutional investor, v. 9, June 1975, p. 73-4, 77, 79, 81, 83.
Patocka, Barbara A. Pension officers make some tough New Year's resolutions. Institutional investor, v. 9, Jan. 1975, p. 79-81, 97.
Roscow, James P. Opening up that golden gate. Pension & welfare news, v. 11, Jan. 1975, p. 16-20, 75.

PENSION FUNDS—Great Britain—(Continued)


Canada

Management
Conkel, Robert D. Fiduciary duties - for whom and when. Pension and profit-sharing tax journal, v. 1, Spring (March) 1975, p. 97-104.
Dreyfus, Patricia A. How to be your own pension manager. Money, v. 4, May 1975, p. 64-6.

661
Weiser, Michael. Where are the finders for pension funds? (Real estate) Institutional investor, v. 9, Apr. 1975, p. 15.
Statistics
PENSION plans and executive compensation.
Goldberg, Steven S. Pension plans and executive compensation. New York, Practising Law Institute, c1974. 765 p. (Tax law and practice: Practice handbook series, no. 8) [223.7 G]

PENSION WORLD.
PENSIONS
Chatterton, Harold W. Target benefit plans may provide new role for accountants in pension planning. Practical accountancy, v. 8, Jan.-Feb. 1975, p. 36-40.
ACCOUNTANTS' INDEX 1975


Update on ERISA - where are we now, nine months after the fateful act? Pension world, v. 11, July 1975, p. 12-14, 16, 19, 22, 25. (Excerpted from Pension world's 9th employee benefits conference, May 19-June 6, 1975.)

Administration


Conkel, Robert D. Fiduciary duties - for whom and when. Pension and profit-sharing tax journal, v. 1, Spring (March) 1975, p. 97-104.


Fiduciary standards and the prudent man rule under ERISA. Pension and profit-sharing tax journal, v. 1, Summer (June) 1975, p. 228-45. (Reprinted from Harvard law review, v. 88, March 1975.)


Silverman, Robert L. Plan administration and record keeping under ERISA. Pension and profit-sharing tax journal, v. 1, Spring (March) 1975, p. 143-55.


Auditing


Hicks, Ernest L. Reporting and auditing under ERISA. Financial executive, v. 43, July 1975, p. 16-23.

Yanni, James E. Auditing pension plans. (Auditing & reporting) CPA journal, v. 45, April 1975, p. 89. (Except from When is an audit not an audit? by James E. Yanni, Financial executive, Jan. 1975.)

Canada


Clare, James L. Shio-in-the-dark policies miss their target. CGA, v. 9, Jan-Feb 1975, p. 11-15.


Re-evaluation: new Pension Commission policy will affect the valuation of assets for pension funds. CGA (Can.), v. 9, April-May 1975, p. 22-3.

Costs


Selinsky, Charles. My pension plan is killing me Pension world, v. 11, June 1975, p. 21-2, 24, 26-7, 43.


Data processing


PENSIONS—Financial management

Financial management

Fiduciary standards and the prudent man rule under ERISA. Pension and profit-sharing tax journal, v. 1, Summer (June) 1975, p. 228-45. (Reprinted from Harvard law review, v. 88, March 1975.)


Patocka, Barbara A. Pension officers make some tough New Year's resolutions. Institutional investor, v. 9, Jan. 1975, p. 79-81, 97.


When pension liabilities dampen profits. (Finance) Business week, June 16, 1975, p. 80-1.

Japan

Higuchi, Yoshimichi. In Japan, the sun also sets. Pension world, v. 11, April 1975, p. 72-6.

Government employees


Government regulation


Conkel, Robert D. Fiduciary duties - for whom and when. Pension and profit-sharing tax journal, v. 1, Spring (March) 1975, p. 97-104.


Fiduciary standards and the prudent man rule under ERISA. Pension and profit-sharing tax journal, v. 1, Summer (June) 1975, p. 228-45. (Reprinted from Harvard law review, v. 88, March 1975.)


Fox, Sidney. ERISA's impact on the multipayer plan, by Sidney Fox and Andrew J. Faiz. Pension and profit-sharing tax journal, v. 1, Spring (March) 1975, p. 121-32.


ACCOUNTANTS' INDEX 1975

How to operate under the new pension law: what practitioners are doing today. Pension and profit-sharing tax journal, v. 1, Winter (Dec.) 1974, p. 5-25.
Maynard, Hildegard M. Don't get crunched by the new pension law's penalties. Medical economics, v. 52, Jan. 6, 1975, p. 156-7, 159.
McGinn, Daniel F. Update on ERISA: what was left out ... and some sleepers that stayed in. Pension world, v. 11, Aug. 1975, p. 39-41.

PENSIONS—Government regulation (Continued)

Overman, Dean L. Registration and exemption from registration of employee compensation plans under the Federal securities laws. Vanderbilt law review, v. 28, April 1975, p. 455-85.
Reichler, Richard. If termination is the answer - do it now Pension and profit-sharing tax journal, v. 1, Summer (June) 1975, p. 191-201.
Ress, Samuel S. Private pension plans - required annual reports. (Payroll taxes & controls) CPA (NYSS), v. 45, June 1975, p. 57.
Schafer, Charles P. Professional corporations still advanta-
Silverman, Robert L. Plan administration and record keeping under ERISA, pension and profit-sharing tax journal, v. 1, Spring (March) 1975, p. 143-55.

665


Simmons, Sherwin P. IRS setting up key districts for employee plan review, edited by Sherwin P. Simmons. (Taxation of compensation) Journal of taxation, v. 43, July 1975, p. 11-12.


Stiles, Richard L. Basic benefit formulae for pension plans of small and medium sized corporateemployers. CLU journal, v. 29, April 1975, p. 35-44.


Update on ERISA - where are we now, nine months after the fateful act? Pension world, v. 11, July 1975, p. 12-14, 16, 19, 22, 25. (Excerpted from Pension world's 9th employee benefits conference, May 19, June 6, 1975.)


Zaslow, Stanley. Education of a prudent man. Pension world, v. 11, Feb. 1975, p. 22-4, 63-4. (Includes list of institutes and associations involved with the pension industry)


Canada


Great Britain


Great Britain


Investments


Fiduciary standards and the prudent man rule under ERISA. Pension and profit-sharing tax journal, v. 1, Summer (June) 1975, p. 224-45. (Reprinted from Harvard law review, v. 88, March 1975.)


Ireland


Japan

Higuchi, Yoshimichi. In Japan, the sun also sets. Pension world, v. 11, April 1975, p. 72-6.

Management


Dreyfus, Patricia A. How to be your own pension manager. Money, v. 4, May 1975, p. 64-6.


PENSIONS—Management (Continued)

Reports and statements
Hicks, Ernest L. Reporting and auditing under ERISA. Financial executive, v. 43, July 1975, p. 16-23.
Ress, Samuel S. Private pension plans - required annual reports. (Payroll taxes & controls) CPA (NYSS), v. 45, June 1975, p. 57.
Silverman, Robert L. Plan administration and record keeping under ERISA. Pension and profit-sharing tax journal, v. 1, Spring (March) 1975, p. 143-55.

good benefits conference, May 19-6, 1975.)

ACCOUNTANTS’ INDEX 1975

Selinske, Charles E. My pension plan is killing me. Pension world, v. 11, June 1975, p. 21-22, 24, 26-7, 43.
When pension liabilities dampen profits. (Finance) Business week, June 18, 1975, p. 80-1.

---Great Britain---

Professional Corporations And Associations
See Also Professional Corporations And Associations

Ress, Samuel S. Court upholds Keogh plan of professional partners whose employees were transferred to corporation. (Payroll taxes & controls) CPA (NYSS), v. 45, June 1975, p. 58-9.
Shore, Martin H. Keogh vs. professional corporations, by Martin H. Shore and Gerald I. Reich. Pension and profit-sharing tax journal, v. 1, Spring (March) 1975, p. 138-42.

Public employees
PENSIONS—Self-Employed

Self-Employed

See Also Taxation, United States - Pensions, Self-Employed


Building a pension portfolio that won't let you down. Medical economics, v. 52, Sept. 1, 1975, p. 110, 113.


Keeping your retirement program on course. Medical economics, v. 52, March 31, 1975, p. 102-32, passim.


McCartney, Laton D. New way to plant your pension funds in solid ground. Medical economics, v. 52, April 14, 1975, p. 145.


Ress, Samuel S. Court upholds Keogh plan of professional partners whose employees were transferred to corporation. (Payroll taxes & controls) CPA (NYSS), v. 45, June 1975, p. 58-9.


Shore, Martin H. Keogh vs. professional corporations, by Martin H. Shore and Gerald I. Reich. Pension and profit-sharing tax journal, v. 1, Spring (March)1975, p. 138-42.


ACCOUNTANTS' INDEX 1975


Taxation

See Taxation, United States-Pensions

Valuation

Re-evaluation: new Pension Commission policy will affect the valuation of assets for pension funds. CGA (Can.), v. 9, April-May 1975, p. 22-3.

Veterans

See Also Veterans


PENTICO, DAVID W.


PEOPLES, DENTON L.

McAnally, James L. Organizing for nuclear power, by James L. McAnally and Denton L. Peoples. Public utilities fort­nightly, v. 95, March 27, 1975, p. 31-8.

PEP


PEPPER, H. W. T.


PERAGALLO, EDWARD.


PERCENTAGE DEPLETION

See Depreciation, Depletion And Obsolescence


PERCENTAGE LEASES

See Also Leases

PERCENTAGE OF COMPLETION METHOD

See Contractors - Percentage-Of-Completion Method

668
PERCY, J. P.
Case for statistical sampling in auditing. Accountant's magazine (Sect.), v. 79, April 1975, p. 138-41.

PERENZIN, DOMINIC A.

PERFORMANCE AND COST EVALUATION
Davies, Celia. Many dimensions of performance measurement - there is more to performance than profits or growth, by Celia Davies and Arthur Francis. (Research) Organizational dynamics, v. 3, Winter 1975, p. 51-65.
Keeping profits out of the reach of shortages. (Management advisory services) CPA (NYSS), v. 45, Sept. 1975, p. 81.
(Excerpt from Management advisory services newsletter (J.K. Lasser & Co.), June 1973.)

PERFORMANCE BUDGETS
See Budgets, Business-Program Budgets, National-United States-Program

PERFORMANCE RECORD
See Job Analysis, Evaluation And Classification

PERHAM, ALLAN.

PERHAM, JOHN C.
Uproar in executive pensions. Dun's review, v. 105, June 1975, p. 52-5, 100, 102, 104.

PERIGOE, J. RAE.
Employees bending to flexible hours. CGA (Can.), v. 8, Jan.-Feb. 1975, p. 34-5.
Middle management malaise. CGA (Can.),v. 8, Oct.-Nov. 1974, p. 6-7, 9.

PERIOD
See Accounting Period
Tatation, United States - Accounting Period

PERIODICALS
See Magazine Publishers
Newspaper And Magazine Distributors

PERKINS, WILLIAM C.

PERMITS
See Licenses And Permits

PERMUT, STEVEN E.

PERSONAL FINANCE
Wagner, Edward M. How CGAs make their personal investments. CGA magazine (Can.), v. 9, Aug. 1975, p. 11-14.

PERSONAL FINANCE COMPANIES
See Finance Companies
Loan Companies

PERSONAL HOLDING COMPANIES
See Holding Companies And Subsidiaries
Taxation, United States-Personal Holding Companies


PERSONAL INJURY AWARDS
See Damages
Taxation, United States-Damages

PERSONAL SERVICE ENTERPRISES
See Service Enterprisers

PERSONAL taxation of foreign income.

PERSONNEL

Accounting

Auditing
ACCOUNTANTS' INDEX 1975

Costs

PERSONNEL DEPARTMENTS

PERSONNEL MANAGEMENT
See Also Accountants' Office-Personnel

Bucher, George C. How to put the off-the-job trainee back to work. Personnel, v. 52, March-April 1975, p. 52-6.
PERSONNEL MANAGEMENT-(Continued)


Bangladesh


Data processing


Great Britain


PERSONNEL RELOCATION


PERSONNEL SELECTION

See Accountancy Profession-Selection Of Personnel

Accountants-Employment

Accountants-Qualifications

Accountants - Selection

Accountants’ Office-Personnel

Accounting Testing Program

Recruitment


PERT

See Also Network Analysis


Subrahmanyam, V. V. Net-work techniques for cost control. Chartered accountant (India), v. 23, June 1975, p. 573-6.


PERU


ACCOUNTANTS’ INDEX 1975

PESANDO, JAMES E.


PESLAR, EMIL F.


PESOLA, ROBERT M.


PESSEMIE, EDGAR A.


PEST CONTROL COMPANIES

See Exterminator Companies

PETER, LAURENCE J.


PETER PRINCIPLE


PETERS, JAMES H.


PETERS, LAWRENCE.

Managing the transition to structured programming. Datamation, v. 21, May 1975, p. 88-9, 91, 93, 96.

PETERS, ROBERT A.

ROI: practical theory and innovative applications. New York, AMACOM, c1974, 136 p. [205.11 F]

PETERS, WILLIAM E.


Uniform appraisal manuals. (Nebraska taxation) Nebraska CPA, v. 9, Spring 1974, p. 8, 23.

Voluntary RAR compliance program - a new approach. (Nebraska taxation) Nebraska CPA, v. 10, Fall 1975, p. 7.

PETERSEN, A. F.


PETERSEN, DAN.

New principles of safety management. Risk management, v. 22, April 1975, p. 6-8, 10.

PETERSEN, GERALD T.


PETERSEN, H. CRAIG.

ACCOUNTANTS’ INDEX 1975

PETERSEN, RUSSELL J.

PETERSON, BARBARA L.

PETERSON, E. ROBERT.
If you carry a briefcase home, can you write-off an office in your home? Lavenhol & Harworth perspective, v. 1, Spring 1975, p. 18-21.

PETERSON, ESTHER.

PETERSON, FREDERICK M.

PETERSON, JAMES S.

PETERSON, LEROY D.
Design consideration for improving the effectiveness of MRP. Production and inventory management, v. 16, Third quarter 1975, p. 48-68.

PETERSON, M. R.

PETERSON, MANFRED O.

PETERSON, RALPH A.

PETERSON, THOMAS.

PETERSON, WALLACE C.

PETITO, JOSEPH.

PETREI, AAMALIO HUMBERTO.
Inflation and personal income tax. Industrial accountant (Pakistan), v. 14, April-June 1975, p. 79-84.

PETRI, ENRICO.
Chen, Raymond S. Treasury stock method and conventional method in reciprocal stock holdings - an amalgamation: a comment. (Correspondence) Accounting review, v. 50, April 1975, p. 359-64.

PETRIE, ROBERT C.

PETRODOLLARS

PETROFF, JOHN.

PETROLEUM
See Oil

PETRY, GLENN H.

PETTY, J. WILLIAM.

PFAFFENBERGER, ROGER C.

PFHAH, PETER B.

PFEFFER, IVING.

PFEFFER, JEFFREY.

PFEFFER, PHILIP MAURICE.
PFEFFER, STANLEY H.

PFEFFER, STANLEY H.

PFEFFER, SOPHIE DOUGLASS.

PHALON, RICHARD.

PHANTOM STOCK PLANS
See Shadow Stock Plans

PHARMACIES
See Also Drug Retailers


Data processing
Swift, Robert G. Semiautomated, centralized unit dose. Hospitals, v. 49, Jan. 1, 1975, p. 72, 74, 76.

PHARMACIES, HOSPITAL
O'Byrne, Allyn K. Pricing system reflects specific costs and provides management data, by Allyn K. O'Byrne and Ronald T. Turnbull. Hospitals, v. 49, Nov. 1, 1975, p. 61-2, 64.

PHELPS, WILLIAM C.

PHILANTHROPIC ORGANIZATIONS
See Foundations
Hospitals
Non-Profit Organizations
Schools And Colleges


PHILIP, JOHN J.

PHILIPPATOS, GEORGE C.

PHILIPPINE INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS.

—Nineteen Seventy-five Committee On Education.
CPA exam questions and answers on business law and taxation. Accountants' journal (P.I.), no. 1, 1975, p. 31-46.

—Nineteen Seventy-three Committee On Research And Special Studies.
Accounting for cost of retirement plans. Accountants' journal (P.I.), no. 1, 1975, p. 3-11.

PHILLIPS, ALMARIN.

PHILLIPS, CHARLES F.

PHILLIPS, DONALD F.
Follow the liquor. Hospitals, v. 49, July 1, 1975, p. 38-40, 43.
Malpractice coverage: the long and the short of it. (Liability insurance) Hospitals, v. 49, April 16, 1975, p. 45-9, 103.

PHILLIPS, HERBERT E.

PHILLIPS, LAWRENCE C.

PHILLIPS, LAWRENCE M.
Reiter, B. P. How seamy can medicine get? Let me tell you. *Medical economics,* v. 52, Oct. 27, 1975, p. 64-9, 73.
Sarley, Vincent C. Here’s consultation help you may overlook. *Medical economics,* v. 52, March 17, 1975, p. 170-1, 175-6, 181.

**Accounting**

**Billing**
Dickinson, Peter A. If you’re thinking about a service-charge policy. *Medical economics,* v. 52, Feb. 17, 1975, p. 129.
Dickinson, Peter A. Let patients pay by credit card? The latest word. *Medical economics,* v. 52, March 3, 1975, p. 112-13, 117, 119, 123.
Halberstam, Michael J. Move over, Ralph Nader We need a directory of patients. *Medical economics,* v. 52, Feb. 17, 1975, p. 73-5.
ACCOUNTANTS’ INDEX 1975


Hendricks, James D. What your next malpractice policy may look like. Medical economics, v. 52, April 14, 1975, p. 29-30, 35, 38-9, 42.


Philips, Donald F. Malpractice coverage: the long and the short of it. (Liability insurance) Hospitals, v. 49, April 16, 1975, p. 45-9, 103.

Psychotherapists’ liability... duty to warn. American Bar Association journal, v. 61, April 1975, p. 497.

Quayle, Christopher. In defense of defensive medicine: those lawyers forcing us to be better doctors. Medical economics, v. 52, Sept. 1, 1975, p. 61-4.


Management


Nolen, William A. Want more time off? Cooperate with your competitors. Medical economics, v. 52, March 17, 1975, p. 104-6, 111.


Problem-oriented record: try it you'll like it. Medical economics, v. 52, Jan. 6, 1975, p. 74-8.

Rosenberg, Charlotte L. Pay policies: which will get the most from your staff? Medical economics, v. 52, April 14, 1975, p. 174-9.

Rosenberg, Charlotte L. Problem-oriented record: the word from Dr. Weed. Medical economics, v. 52, Jan. 6, 1975, p. 78-81.

Offices


Huntington, William D. How your staff should field those problem phone calls. Medical economics, v. 52, Sept. 1, 1975, p. 117-20, 128.

Partnerships


Pensions
See Pensions-Self-Employed

Personnel


Rosenberg, Charlotte L. Pay policies: which will get the most from your staff? Medical economics, v. 52, April 14, 1975, p. 174-9.

Warden, Katharine D. Cut your corporate costs by renting your office staff? Medical economics, v. 52, July 7, 1975, p. 133.


Professional Corporations
See Also Professional Corporations And Associations


Physicians—Management-(Continued)


Gorlick, Sheldon H. Now it may pay to accumulate corporate profits. Medical economics, v. 52, May 12, 1975, p. 152.


Warden, Katharine D. Cut your corporate costs by renting your office staff? Medical economics, v. 52, July 7, 1975, p. 133.

Specialization
See Specialization

Statistics


Taxation.
See Taxation, United States-Physicians

Valuation and goodwill

PICCIANO, JOSEPH P.


PICKIRRIlli, ANTHONY.
Developing a legislative audit agency in Rhode Island. (Accountability auditing in the community) Internal auditor, v. 21, May-June 1975, p. 70-2.

PICK, J. F.


PICKERING, M. A.

PICKMAN, MILTON.

PIECWORK

PIECWORK
See Wages, Fees, Salaries-Piecework

PIEPGRAS, JOHN J.

PIER, WILLIAM J.

PIERCE, G. J.

PIERCE, HAPPY.

PIERCE, SAMUEL R.

PIERCE, STEVEN D.

PIERPAOLI, PAUL G.

PIETRI, PAUL H.

PILCH, MICHAEL.

PILCHER, ROY.

PILLING, A. M.

PILLISBURY, DENNIS.

PILLISBURY, WILBUR F.

PINCHES, GEORGE E.

ACCOUNTANTS’ INDEX 1975

PINKELMAN, FRANKLIN C.

PINKUS, CHARLES E.

PINNEY, CHARLES A.
Tax factors to consider in deciding whether a farming business should operate as a corporation. (Corporation) Taxation for accountants, v. 14, May 1975, p. 294-300.

PINTEL, GERALD.

PIPE ORGANS
See Musical Instruments

PIPER, J. A.


PIPER, RONALD E.

PIRNIE, ALEXANDER.

PISCOPINK, ROBERT J.
Auditing federal assistance programs; a federal-state partnership. (From the states' point of view) GAO review, Winter 1975, p. 30-5.

PITTMAN, C. RAY.

PITTMAN, CLARENCE R.

PIZZALA, BRIAN.

PLACHY, ROGER J.

PLAMBECK, STEPHEN W.
ACCOUNTANTS' INDEX 1975

PLANNING
See Business Planning
Financial Planning

PLANNING a Sec. 303 redemption.

PLANNING EXECUTIVES INSTITUTE.

PLANNING-PROGRAMMING-BUDGETING
See Budgets, Business-Program
Budgets, National-United States-Program

PLANT AND EQUIPMENT
See Also Assets, Fixed
Factories
Mechanical And Equipment
Property
Utilities

PLANT AND EQUIPMENT-BUDGETING
See Budgets, Business-Program
Budgets, National-United States-Program

PLANT LAYOUT
See Also Accounts Office-Layout
Office Layout

PLANT LOCATION
See Also Industry - Decentralization


Taxation
See Taxation, United States-Plant Location

PLANT CHECKS

See Also Bank Of America, Plant shops. San Francisco, c1974. 16 p. (Small business reporter, v. 12, no. 4) [250 Flo 3]

PLASTIRIAS, GEORGE N.
Legal professional corporation in Arkansas, fact or fall? By George N. Plastiras and Harvey L. Bell. Law office economics and management, v. 15, Fall 1974, p. 368-76

PLATOCA, CARL N.

PLATT, A. J.

PLATT, C. J.

PLATT, K.
Investment in a falling market. (Published accounts) Accountancy (Eng.), v. 86, Aug. 1975, p. 50, 52-3.

PLAYER, MACK A.
ACCOUNTANTS' INDEX 1975

POCOCK, BERT M.
Futurology and planning. Long range planning. v. 8, Feb 1975, p. 64-9.

PODOLSKY, JOSEPH L.

POGUE, GERALD A.

POGUE, THOMAS F.

POHORYLES, LOUIS.
Condo regulation on the local level. (Condominium world) Real estate review, v. 5, Summer 1975, p. 18-19.

POINT OF SALE
See Also Retail Trade - Inventories


POINTER, LARRY GENE.

POIRER, C. NORMAND.
ACCOUNTANTS' INDEX 1975

PoKEMPNER, STANLEY J.

POLANSKY, GERALD A.


POLIMENI, RALPH S.

POLITICAL CAMPAIGNS
Jackson, Peter D. No expense spared. (Research) CA magazine (Can.), v. 106, May 1975, p. 56-9.

POLITICS
See Also Accountancy Profession-Public Service

Jackson, Peter D. No expense spared. (Research) CA magazine (Can.), v. 106, May 1975, p. 56-9.

POLLACK, BENJAMIN.

POLLACK, GERALD J.

POLLLATSCHEK, M. A.

POLUTION


Accounting

Costs

Japan

POLLUTION, AIR
See Also Air Pollution Control, In 1967-68 Index

Healy, Denis F. Environmental pressures and marketing in the 1970's. Long range planning, v. 8, June 1975, p. 41-5.

Costs

Government regulation

POLLUTION CONTROL

681
ACCOUNTANTS’ INDEX 1975


Accounting

Canada

Costs

Finance

Government regulation

Great Britain

Law

New York

POLLUATION, NOISE
Haarthoff, Frank E. OSHA in trouble: there’s going to be a leadership change, so OSHA now is a lame duck. Factory, v. 8, Aug. 1975, p. 19-24.

POLLUATION, WATER
Healy, Denis F. Environmental pressures and marketing in the 1970’s. Long range planning, v. 8, June 1975, p. 41-5.
Government regulation

POLUBINSKI, EDMUND.

POMERANZ, FELIX.
Securing the computer. New York, Coopers & Lybrand, c1973. 11 p. [*203.9 P]

POMERANZ, JOANNA V.

PONSSARD, JEAN-PIERRE.

PONTING, JOHN T.

POOLE, RONALD H.

POOLE, WILLIAM.

POOLING OF FUNDS
See Funds-Pooled

POOLING OF INTERSTS
See Combinations

POPE, ROY.
How to establish an effective overseas publicity program on a limited budget. Industrial marketing, v. 60, Oct. 1975, p. 84, 86, 88.

POPIN, WILLIAM D.

POPOFF, BORIS.
Accounting for changes in the purchasing power of money. Accountants' journal (N.Z.), v. 54, June 1975, p. 165-9.

POLLUTION.

POPPEN, JON C.

POPLETON, JOHN.

POPULATION

PORRITT, ARTHUR.

PORTER, J. J.
Young accountant in the chemical industry. (Students' section) Accountant's magazine (Scott.), v. 79, May 1975, p. 189-91.

PORTER, R. BURR.

PORTER, W. THOMAS.

PORTEUS, EVAN L.

PORTFOLIO aspects of capital budgeting.

PORTFOLIO of public accountant's forms, reports and procedures.

PORTNOY, LARRY F.

PORZECANSKI, ARTURO C.

POSER, NORMAN S.

POSEY, J. MARION.
Academic institutions and the education needs of the accounting profession. Woman CPA, v. 37, July 1975, p. 3-6.

POSITION STATEMENT
See Statements, Financial-Position

POSNER, RICHARD A.

POSNER, S. PAUL.

POSSESSORY INTERESTS
See Leaseholds

POSSICK, HOWARD B.
Disclosure of client confidences by securities attorney named as a defendant in a civil action does not violate code of professional responsibility. (Cases noted) University of Miami law review, v. 29, Winter 1975, p. 376-84.

POST, GEORGE.

POST, THOMAS R.


POSTAL SERVICE
Costs

POSTMA, HERMAN.

POSTMARKS are essential to proving the date of mailing. Taxation for lawyers, v. 4, July-Aug. 1975, p. 50-1.

POSTON, ELIZABETH C.


POULTY FARMS
Accounting

POVERTY PROGRAMS
See Also Taxation, United States - Income-Negative Also Specific Programs E. G., Community Action Program

Canada

POWELL, C. RANDALL.

POWELL, ROBERT E.
General purchasing power financial statements (GPPFS): impact on reporting of business results. Panorama (Harris Kerr Forster), Third quarter, 1975, p. 16-18, 25.

POWELL, ROBERT M.


POWER PLANTS

Dunham, Halstead. Consumers' stake in nuclear power. Public utilities fortnightly, v. 95, April 24, 1975, p. 27-8.

Dunham, Halstead. Nuclear whodunit. (Pages with the editor) Public utilities fortnightly, v. 95, Jan. 30, 1975, p. 4-5.
McAnally, James L. Organizing for nuclear power, by James L. McAnally and Denton L. Peoples. Public utilities forniignty, v. 95, March 27, 1975, p. 31-8.
Rubin, Leon C. Get the electric utility companies out of the construction business. Public utilities forniignty, v. 95, June 5, 1975, p. 35-6.

Government regulation

POWER RESOURCES
Canfield, Mome. Oil and gas leasing of the outer continental shelf. GAO review, v. 10, Spring 1975, p. 33-40.
Carver, John A. Legal and institutional planning for macro-conservation measures. Public utilities forniignty, v. 95, April 24, 1975, p. 29-33.
Curtin, Mary. Offshore exploration - will we miss the boat? Management (Irish), v. 21, Nov. 1974, p. 23-6, 29-31.
Harris, Curtis C. Rail, truck, or small car - which is the energy saver? By Curtis C. Harris and Stanley J. Hille. Business horizons, v. 17, Dec. 1974, p. 57-64.
Partridge, John W. More supply, the key to energy sufficiency. Public utilities fortnightly, v. 96, Sept. 25, 1975, p. 34-7.

ACCOUNTANTS' INDEX 1975

Wiggs, Robert C. Why for energy management and the energy cost ratio. Skyscraper management, v. 60, March/April 1975, p. 6-7, 8, 10.

Canada


Costs


Finance


Management


POWER SITES


POWERS, JAMES T.


686
POWERS, JOHN.
Multinational companies and national governments. Management (Irish), v. 22, May 1975, p. 66-8, 70.

POWERS, LEONARD R.

POWERS, LESLIE A.

POWERS, VICTOR.

POWERS, WILLIAM J.

POWERS OF APPOINTMENT

See Also Taxation, United States-Powers Of Appointment


POZEN, ROBERT.

PRACTICAL guide to preparing a federal gift tax return.

PRACTICAL guide to preparing a fiduciary income tax return.

PRACTICAL guide to preparing federal estate tax return.

PRACTICAL guide to tax planning.


POWERS, JOHN.

PRACTISING LAW INSTITUTE.
Aronsohn, Alan J. B. Partnership income taxes. 6th ed. New York, Practising Law Institute, c1974. 399 p. (Tax and law practice, handbook series no. 6) [754.1 A]
Goldberg, Steven S. Pension plans and executive compensation. New York, Practising Law Institute, c1974. 765 p. (Tax law and practice: Practice handbook series, no. 8.) [223.7 G]

PRACTITIONERS' EMERGENCY ASSISTANCE

See Accountants' Office-Continuing A Practice

PRAKASH, PREM.

PRASAD, V. KANTI.

PRAKASH, PREM.

PRE-OPERATING EXPENSES

See Organization Expenses
Taxation, United States-Organization Expenses

PREDECEDOR AUDITORS

See Professional Ethics-Predecessor Auditors

PREMA, S.

PREMCHAND, A.

PREMIUM MERCHANDISING

See Also Gift Certificates
Taxation

See Taxation, United States-Premium Merchandising
ACCOUNTANTS' INDEX 1975


ACCOUNTANTS' INDEX 1975


PRESSLY, JAMES G.

PRESSURE GROUPS
See Lobbying

PREST, A. R.

PRESTON, R. JEFFREY.

PRESTON, RICHARD McKIM.

PREVITS, GARY JOHN.

PREYSZ, LOUIS R. F.

PRICE, JOHN R.

PRICE, MONROE E.
Requiem for the wired nation: cable rulemaking at the FCC. Virginia law review, v. 61, April 1975, p. 541-77.

PRICE-ANDERSON ACT

PRICE-EARNINGS RATIO
Buckley, Adrian. High or low share prices? - 2. Accountancy (Eng.), v. 86, May 1975, p. 82, 84, 86.

PRICE INDEXES

PRESIDENT'S statement with the report and accounts for 1974.

Croll, John R. General price level indexing a delusion, a mockery and a snare? CA magazine (Can.), v. 106, March 1975, p. 29-34.
Inflation - the Brazilian experience and Ireland. Management (Irish) v. 22, March 1975, p. 38-40, 42.
ACCOUNTANTS' INDEX 1975


ACCOUNTANTS' INDEX 1975

Great Britain
Kirkman, P. R. A. Introduction of current purchasing power accounting. Accountant (Eng.), v. 171, Nov. 21, 1974, p. 679-82.
Misunderstanding over CPP. Accountant (Eng.), v. 171, Nov. 21, 1974, p. 696.

India

PRICE WATERHOUSE & CO.
Are auditors required to report their clients' bribes? (Auditing and reporting) CPA (NYSS), v. 45, Sept. 1975, p. 59. (Excerpt from SEC accounting report, June 1975.)
Information guide for doing business in Belgium. New York, 1974. 73 p. (Supersedes the guide dated January 1972.) [*759.1 B]
Proposed restructuring of college financial statements. (Auditing and reporting) CPA (NYSS), v. 45, Oct. 1975, p. 75-6. (From the official summary of a Price Waterhouse & Co. position paper.)

PRICE WATERHOUSE INTERNATIONAL

PRICE
We pay for success. (Users report) Infosystems, v. 22, April 1975, p. 64-5.

PRICING
See Also Break-Even Point Costs Inflation Inventories-Valuation Valuation


Great Britain
Consultative Committee Of Accountancy Bodies. Qualified support for Sandilands. Accountant (Eng.), v. 173, Nov. 6, 1975, p. 520-1.
Kirkman, P. R. A. Introduction of current purchasing power accounting. Accountant (Eng.), v. 171, Nov. 21, 1974, p. 679-82.
Morris, R. C. Evidence of the impact of inflation accounting on share prices. Accounting and business research (Eng.), v. 5, Spring 1975, p. 82-90.

Netherlands

New Zealand
Parker, Edmund. CPP accounting, what is the argument really about? Accountant's journal (N.Z.), v. 54, June 1975, p. 172-4. (Reprinted from the Accountant (Eng.), April 3, 1975 issue.)

South Africa

92

692

92

692
ACCOUNTANTS' INDEX 1975


Lindbeck, Rudolph S. Easy rule for selecting lower-of-cost or market price, by Rudolph S. Lindbeck and Robert B. Rogow. (Auditing and reporting) CPA (NYSS), v. 45, Oct. 1975, p. 77. (Reprint from Accounting review, July 1975, p. 617.)


Canada


Government regulation

Antitrust-price fixing. (Recent decisions) Brooklyn law review, v. 41, Fall 1974, p. 349-68.


Lipson, Barry J. Legality of refusals to deal. Practical lawyers, v. 21, April 15, 1975, p. 77-84.

McNicol, David L. Two price systems in the copper industry. Bell journal of economics, v. 6, Spring 1975, p. 50-73.


Australia


Brazil


Europe

ACCOUNTANTS’ INDEX 1975

PRIMS, A. V.

PRINCIPAL AND INCOME ACT, UNIFORM
See Uniform Principal And Income Act

PRINCIPLES of finance.

PRINCIPLES of real estate management.

PRINDL, ANDREAS.

PRINGLE, EDWARD G.
Rush to debt. (Financial management) Hospitals, v. 49, March 16, 1975, p. 87-8, 93, 175.

PRINTING
See Also Blue Printing
Lithographing
Screen Process Printing


PRIOR PERIOD ADJUSTMENTS
See Statements, Financial-Prior Period Adjustments

PRITCHETT, JAMES C.

PRITCHETT, S. TRAVIS.


PRIVACY ACT OF 1974


PRIVATE PLACEMENTS
See Securities - Private Placements
PRIVATE placements 1974: more deals, less money.


Joshi, Navin Chandra. Managerial decision through probability. Management accountant (India), v. 10, March 1, 1975, p. 218-20.


PROBABILITY for statistical decision making.


PROBATE


Clearing titles of heirs to real estate property, by Earl M. Bucco and others. Real property, probate and trust journal, v. 10, Fall 1975, p. 454-63.
PROBATE-(Continued)


PROBATE CODE, UNIFORM
See Uniform Probate Code

PROBATE COURT

PROBATE COURT ACCOUNTING

PROBLEM-ORIENTED record: try it you'll like it. Medical economics, v. 52, Jan. 6, 1975, p. 74-8.


PROCEDURE for keeping a record of the books, records etc. received from or returned to a client. (For attention of members) Chartered accountant (India), v. 23, Dec. 1974, p. 277.


PROCESS COSTS


PROCHNOW, HERBERT V., JR.

ACCOUNTANTS' INDEX 1975

PROCHNOW, HERBERT W.

PROCTOR, MERYN.

PROCTOR, JOHN P.

PROCUREMENT
See Also Military Procurement
Purchasing

PRODHAN, B.


PRODUCE
See Agriculture
Dairy Products
Feed
Fruit And Vegetable Wholesalers
Fruit Growers
Grain Trade

PRODUCT DESIGN CHANGES
See Model Changes

PRODUCT LABELING and the law.
Hicks, Lawrence E. Product labeling and the law: an AMA management briefing. New York, AMACOM, c1974. 48 p. [*209.7 H]

PRODUCT LINE DISCLOSURE
See Diversified Companies-Reports And Statements

PRODUCT LINE REPORTING
See Diversified Companies - Reports And Statements

PRODUCT MANAGERS


Worthing, Parker M. Improving product deletion decision making. MSU business topics, v. 13, Summer 1975, p. 29-38.
ACCOUNTANTS' INDEX 1975

PRODUCT MIX

PRODUCT REPAIR
See Maintenance And Repairs Service Departments

PRODUCTION
Buffa, Elwood S. Basic production management. 2nd ed. New York, John Wiley, c1975. 683 p. [201.8 B]
Ziegler, Loren. How to be a hero and squeeze more production from your machine tools: penny-wise, pound-foolish thinking wastes N/C benefits. Automation, v. 22, Sept. 1975, p. 84-5.

Data processing
ACCOUNTANTS’ INDEX 1975


Data processing


PRODUCTION COSTS


PRODUCTION VALUE ADDED METHOD OF PRICING

See Pricing

PRODUCTION ACCOUNTING


Case, Edward J. Get a better return on your employee investment. CA magazine (Can.), v. 107, July 1975, p. 38-41.


PRODUCTION–Ireland

Ireland


Management


PRODUCTION CONTROL

See Also Short Interval Scheduling


Buffa, Elwood S. Basic production management. 2nd ed. New York, John Wiley, c1975. 683 p. [201.8 B]


Coller, David A. Lead time analysis for purchased items. Production and inventory management, v. 16, First quarter 1975, p. 25-34.


Orlicky, Joseph A. Closing the loop with pegged require­ments and the firm planned order. Production and inventory management, v. 16, First quarter 1975, p. 35-45.


PRODUCTIVITY ACCOUNTING—(Continued)


Hicks, Lawrence E. Product labeling and the law: an AMA management briefing. New York, AMACOM, c1974. 48 p. [*2097 H]


Murphy, Pat. Let's hear the case against brand X, by Pat Murphy and Ben M. Enis. Business and society review, Winter 1974-75, no. 12, p. 82-9.


PRODUCTS


PRODUCTS-(Continued)


Cost accounting

Data processing


Yasaki, Edward K. Bar codes for data entry. Datamation, v. 21, May 1975, p. 63-6, 68.

Management

Standardization


PRODUCTS LIABILITY


Guthier, William E. Perspectives on no-fault product liability. Best’s review (Property/liability ed.), v. 76, Sept. 1975, p. 82, 84, 86.

Hicks, Lawrence E. Product labeling and the law: an AMA management briefing. New York, AMACOM, c1974. 48 p. [209.7 H]


Maloney, James P. What is or is not a product within the meaning of section 402A. Marquette law review, v. 57, no. 4, 1974, p. 625-48.


Products liability ... second collision issue. American Bar Association journal, v. 61, April 1975, p. 496-7.


PRODUCTS LIABILITY ... second collision issue. American Bar Association journal, v. 61, April 1975, p. 496-7.

PRODUCTS, NEW


ACCOUNTANTS’ INDEX 1975


**Pricing**


**PROFESSIONAL accounting in 30 countries.**


**PROFESSIONAL corporation and the personal holding company problem.** (Administration of accountants practice) CPA (NYSS), v. 45, Sept. 1975, p. 72. (Excerpt from the Notebook of John W. Benesch, June 1975, p. 4-5.)

**PROFESSIONAL CORPORATIONS AND ASSOCIATIONS**

*See Also* Accountants’ Office - Professional Corporations

Lawyers - Professional Corporations

Pensions - Professional Corporations And Associations

Physicians - Professional Corporations

Taxation, United States-Professional Corporations And Associations


Professional corporation and the personal holding company problem. (Administration of accountants practice) CPA (NYSS), v. 45, Sept. 1975, p. 72. (Excerpt from the *Notebook of John W. Benesch*, June 1975, p. 4-5.)


**Financial management**


Law


Quebec


Management


Statistics


**PROFESSIONAL DEVELOPMENT**

*See Education, Continuing*

**PROFESSIONAL ETHICS**

*See Also* Accountants-Duties And Responsibilities

Accountants-Independence

Accountants-Liability

Accountants’ Office-Clients

Business Ethics

Conflict Of Interest

Economics

Government Ethics

Law-Unauthorized Practice

Tax Ethics


Brioff, Abraham J. We often paint fakes. Vanderbilt law review, v. 28, Jan. 1975, p. 165-200. (Symposium on accounting and the federal securities laws.)


Henderson, John G. What is happening to professional conduct? (Guest editorial) CPA journal, v. 45, May 1975, p. 7-8.


Miller, Eugene J. CPA code should be applied to all Wisconsin CPA. Oct. 1975, p. 18.


Advertising


American Bar Association


Possick, Howard B. Disclosure of client confidences by security attorney named as a defendant in a civil action does not violate code of professional responsibility. (Cases noted) University of Miami law review, v. 29, Winter 1975, p. 376-84.


American Institute Of Certified Public Accountants


ACCOUNTANTS' INDEX 1975


Froeinling, Roger G. Joint enforcement plan. (President's page) Wisconsin CPA, March 1975, p. 3.


American Institute of Real Estate Appraisers


Bidding


Comprehensive bidding news. (Administration of accountants practice) CPA (NYSS), v. 45, July 1975, p. 55. (Excerpt from NASBA news, Jan. 17, 1975.)

Clients' records


Commissions and fee-splitting

Contrary view on the AICPA contingent fee proposal. (News & views) CPA (NYSS), v. 45, Aug. 1975, p. 12. (Excerpt from J.K. Lasser & Co. news release.)


Confidential Communications

See Also Evidence

Taxation, United States - Privileged Communications


Christiansen, Jon P. Remedy for the discharge of professional employees who refuse to perform unethical or illegal acts: a proposal in aid of professional ethics. (Notes) Vanderbilt law review, v. 28, May 1975, p. 805-41.


Possick, Howard B. Disclosure of client confidences by securities attorney named as a defendant a civil action does not violate code of professional responsibility (Cases noted) University of Miami law review, v. 29, Winter 1975, p. 376-84.

Corporative Practice

See Professional Corporations And Associations

Correspondent Audits

See Also Auditing-Correspondent Audits

Discipline


Executors and trustees

Conkel, Robert D. Fiduciary duties - for whom and when. Pension and profit-sharing tax journal, v. 1, Spring (March) 1975, p. 97-104.

False And Misleading Statements

See Also Statements, Financial-False And Misleading


Financial Interest

See Also Accountants-Independence

Conflict Of Interest


Forecasts

See Also Business Forecasting

Statements, Financial - Forecasts

Parker, James E. To forecast or not to forecast, by James E. Parker and Donald R. Nichols. Managerial planning, v. 23, Jan.-Feb. 1975, p. 6-9, 16.

Government attorneys


Incompatible occupations


Independence

See Accountants-Independence
ACCOUNTANTS' INDEX 1975


Goldman, Martin E. Something there is that doesn't love a wall: the need for a conceptual approach to professional responsibility. George Washington law review, v. 43, March 1975, p. 713-28.


Possick, Howard B. Disclosure of client confidences by securities attorney named as a defendant in a civil action does not violate code of professional responsibility. (Cases noted) University of Miami law review, v. 29, Winter 1975, p. 376-84.


Delaware


Management Services

See Also Accountants' Office - Services
ACCOUNTANTS’ INDEX 1975

American Institute Of Certified Public Accountants. Management Advisory Services Executive Committee. Statement on management advisory services. New York, cl974. 33 p. [250 Ac]


Massachusetts

Nigeria

Philippines

Physicians

Predecessor auditors

Privileged Communications
See Professional Communications

Professional Corporations And Associations
See Professional Corporations And Associations

Professional Fees
See Professional Ethics-Commissions And Fee-Splitting
Taxation, United States-Professional Fees
Wages, Fees, Salaries-Accountants’ Fees
Wages, Fees, Salaries-Lawyers
Wages, Fees, Salaries-Physicians

Reliance On Other Auditors
See Reliance On Other Auditors

Retention of clients’ records

Securities brokers

Solicitation

South Africa

PROFESSIONAL ETHICS—Management Services-(Continued)

Specialization
See Specialization

State societies of certified public accountants
Frooming, Roger G. Joint enforcement plan. (President’s page) Wisconsin CPA, March 1975, p. 3.

Unaudited Financial Statements
See Also Statements, Financial - Unaudited

Union Europeene Des Experts Comptables, Economiques Et Financiers (UEC)


PROFESSIONAL PEOPLE
See Also Accountants
Dentists
Lawyers
Physicians
Taxation, United States - Professional People
Wages, Fees, Salaries - Professional People


Corporate Practice
See Professional Corporations And Associations

PROFESSIONAL recommendations and guidelines.
Institute Of Certified Public Accountants In Israel. Professional recommendations and guidelines. Tel Aviv, Israel, cl974. 104 p. (Translated from the Hebrew original.) [*117 I]

PROFESSIONAL resume/job search guide.

PROFESSIONS
See Also Accountancy Profession
Dentists
Engineers
Lawyers
Physicians


705


PROFIT AND LOSS

See Also Income

Loses

Profits

Statements, Financial-Income

Taxation, United States-Gains And Losses


Holmes, Geoffrey. What's so extraordinary? (Published accounts) Accountancy (Eng.), v. 86, June 1975, p. 54-7.


PROFIT CENTERS


Weiss, Peter D. What a chief - or group - executive cannot delegate. Management review, v. 64, May 1975, p. 4-8.


PROFIT SHARING


Diamond, Judy. New funds recorded. Tax adviser, v. 6, Jan. 1975, p. 25-8. (Includes data on 100 profit-sharing and pension plans)


Goldberg, Steven S. Pension plans and executive compensation. New York, Practising Law Institute, c1974. 765 p. (Tax law and practice: Practice handbook series, no. 8) [223.7 G]


GOVERNMENT REGULATION


ACCOUNTANTS' INDEX 1975


Overman, Dean L. Regulation and exemption from registration of employee compensation plans under the Federal securities laws. Vanderbilt law review, v. 28, April 1975, p. 455-85.


Management


Taxation

See Taxation, United States-Profit Sharing

PROFITABILITY ACCOUNTING


Worthing, Parker M. Improving product deletion decision making. MSU business topics, v. 23, Summer 1975, p. 29-38.


PROFITS

See Also Earnings Income Revenue

PROFIT SHARING—Government regulation-(Continued)


Drucker, Peter F. Delusion of profits. (Quoted) CA magazine (Can.), v. 106, May 1975, p. 59-61.


Larsen, Robert A. New insight into changes in earnings per share, by Robert A. Larsen and Joseph E. Murphy, Financial analysts journal, v. 31, March/April 1975, p. 77-83.


PROFITS-(Continued)


Estimates


Government regulation


Great Britain


New Zealand


PROFITS, GROSS


PROFITS, SHORT SWING

Smith, Edgar A. Gold v. Sloan: Section 16(b)'s application to short swing trading in post-merger situations. (Notes). *University of Pittsburgh law review*, v. 36, Fall 1974, p. 139-52.

ACCOUNTANTS’ INDEX 1975

PROGRAM BUDGETS

See Budgets, Business-Program

Budgets, National-United States-Program

PROGRAM EVALUATION PROCEDURE

See Pep

PROGRAM EVALUATION REVIEW TECHNIQUE

See Pert

PROGRAM MANAGEMENT

See Projects-Management

PROGRAMMED LEARNING


PROGRESSIVE BUDGETING

See Budgets, Business-Progressive

PROGRESSIVE TAXATION

See Taxation, United States-Progressive


PROJECT HEAD START

See Community Action Program

PROJECTS


Accounting

See Also Activity Accounting

Budgeting


Costs


Management


Buckley, Adrian. Distorting effect of surplus advance corporation tax in project appraisal. *Accounting and business research* (Eng.), v. 5, Summer 1975, p. 168-76.


Valuation


PRONSKY, JOHN.


PROPER verification of inventories to be stressed on audit, says IRS. (Practicing before the IRS) Taxation for accountants, v. 15, Sept. 1975, p. 190.

PROPERTY

See Also Assets

Government Property

Inventories

Land

Materials

Real Estate

Stores Systems And Stock Records

Taxation, United States-Property


Clearing titles of heirs to intestate real property, by Earl M. Bucci and others. Real property, probate and trust journal, v. 10, Fall 1975, p. 454-63.


Accounting


Law


PROPOSED AICPA guidelines for communication between predecessor and successor auditors.


PROPOSED restructuring of college financial statements. (Auditing and reporting) CPA (NYSS), v. 45, Oct. 1975, p. 75-6. (From the official summary of a Price Waterhouse & Co. position paper.)


proprietary concept


PROPRIETORSHIPS

See also Business-Form Of Organization


Taxation

See Taxation, United States-Proprietorships

PROSE, LEONARD.


PROST, PETER H.


PROTECTING shutdown plants, don't get wiped out by fire. Factory, v. 8, Sept. 1975, p. 29-30.


ACCOUNTANTS' INDEX 1975

PROUT, GERALD R.


PROXIES


Government regulation


PROXMIRE, WILLIAM.

Miller, R. B. Mr. Proxmire and Mr. Reuss talk about banking. Bankers magazine, v. 158, Autumn 1975, p. 36-42.


PRUDEN, HENRY O.


PRUDEN, JOHN S.


PRUETT, JAMES M.


PRUSSIA, LELAND S.


PSYCHIATRIC INSTITUTIONS

See Mental Health Institutions

PSYCHOLOGY


PUBLIC DEBT
See Debt-Public

PUBLIC EMPLOYEES
See Government Employment And Employees

PUBLIC FINANCE
See Government-Finance Municipalities-Finance States-Finance

PUBLIC FUNDS
See Funds-Government

PUBLIC HEALTH NURSING ASSOCIATIONS
See Nursing Service


PUBLIC INTEREST DOCTRINE
See Also Taxation United States-Public Policy Doctrine


PUBLIC LAW 87-653
See Truth In Negotiations Act

PUBLIC OFFICIALS (ELECTED)
See Government Officials (Elected)

PUBLIC POLICY DOCTRINE

PUBLIC RELATIONS

See Also Accountancy Profession-Public Relations


Cook, John. PR without the BS. Public relations quarterly, v. 18, Spring 1974, p. 5-25

Cushman, Aaron D. Public relations equation. Hospitality (Food and lodging), v. 14, Jan. 1975, p. L26, L28

Duome, Joseph J. Who needs public relations in this market? Burroughs clearing house, v. 60, Nov. 1975, p. 19, 43-4


Gries, Dorothy H. There's more to public relations than press releases. Hospital financial management, v. 5, May 1975, p. 32-5, 38-40

Harlow, Rex F. Management, public relations and the social sciences. Public relations quarterly, v. 20, Spring 1975, p. 8-14

Kazinets, Sandra. New executive species; vice president-investor relations. (Digest) Financial executive, v. 43, April 1975, p. 8

Mason, Robert S. Professional PR skills: how to harness them for your association. Association management, v. 27, Jan. 1975, p. 38-42


McLaughlin, John. How to restore the reputation of business. Association management, v. 27, March 1975, p. 64-71


Rowe, Nigel. Unbiased ad, PR best approach for multinationals in Europe markets. Industrial marketing, v. 60, July 1975, p. 86-91


Shapiro, Irving S. Adversary system vs. the public good. (In public affairs) Conference Board record, v. 12, Feb. 1975, p. 10-12

Shelton, Robert M. Facts + figures = effective public relations. Hospital financial management, v. 28, Dec. 1974, p. 46-8, 72

Talburt, Lane. How to be effective in a TV interview. Association management, v. 27, April 1975, p. 30-4

Wheeler, Romney. From day one to 2001 - a public relations challenge. Public utilities fortnightly, v. 95, Feb. 13, 1975, p. 34-7


PUBLIC RELATIONS FIRMS

Conarroe, Richard R. How to pick a PR firm. (How public relations helps sales) Sales management, v. 114, April 7, 1975, p. 70, 72, 74


PUBLIC SCHOOLS

See Schools And Colleges, Public

PUBLIC SERVICE

See also Governing boards, Public

PUBLIC SPEAKING

See also Speaking engagements, Public

PUBLIC UTILITIES

See Also Under Specific Utility, E.G., Electric Light And Power

Con Ed reports improved outlook. (Financial news & comment) Public utilities fortnightly, v. 95, Jan. 16, 1975, p. 38


Accounting

Allowance for funds used during construction. (Progress of regulation) Public utilities fortnightly, v. 96, Sept. 25, 1975, p. 51-3


Historical interest rates used for cost-of-capital calculations. Public utilities fortnightly, v. 96, Oct. 9, 1975, p. 41-2

Leighton, Eric A. Accounting and the determination of revenue requirements. Public utilities fortnightly, v. 96, Sept. 11, 1975, p. 17-21

Melicher, Ronald W. Nuclear liability insurance for electric utilities. Public utilities fortnightly, v. 95, May 22, 1975, p. 15-20

ACCOUNTANTS’ INDEX 1975

PUBLIC UTILITIES—Costs

Costs

Data processing

Depreciation
See Depreciation, Depletion And Obsolescence—Public Utilities

Finance
Hamil, David A. Stepping up the pace in financing. Public utilities fortnightly, v. 95, Feb. 27, 1975, p. 30-3.
Recent cases on materials and supplies allowance. (Trends and topics) Public utilities fortnightly, v. 95, Jan. 16, 1975, p. 44-5.

Government regulation
Carver, John A. Legal and institutional planning for macro-conservation measures. Public utilities fortnightly, v. 95, April 24, 1975, p. 29-33.
Recent cases on materials and supplies allowance. (Trends and topics) Public utilities fortnightly, v. 95, Jan. 16, 1975, p. 44-5.
Supreme Court rules on termination of service. (Progress of regulation) Public utilities fortnightly, v. 95, April 10, 1975, p. 44-5.

Management

Pricing
ACCOUNTANTS' INDEX 1975

RATES


Jaffe, Bruce L. Future changes in electric utility rate structures. Public utilities fortnightly, v. 95, April 10, 1975, p. 25-30.


No rate rebates for past inadequate service. Public utilities fortnightly, v. 96, Aug. 28, 1975, p. 52.


REPORTS AND STATEMENTS


STATISTICS


TAXATION

See Taxation, United States-Public Utilities

VALUATION

Dunlap, David. It is time for a change. Public utilities fortnightly, v. 95, March 27, 1975, p. 25-6.


PUBLISHED PROFIT FORECASTS.


PUBLISHERS

See Also Magazine Publishers

Newspaper Publishers


ACCOUNTING


DATA PROCESSING


MANAGEMENT


TAXATION

See Taxation, United States-Publishers

PUCKETT, RICHARD H.

ACCOUNTANTS' INDEX 1975


PUGH, CEDRIC.

PUGLISI, DONALD J.

PUGLISI, JOSEPH A.

PULLEY, JAMES L.

PUMPHREY, PRESTON V.

PUNCHEO CARDS
See Data Processing-Tabulating And Sorting

PURCELL, THEODORE V.

PURCHASE AGREEMENTS
See Also Taxation, United States-Purchase Agreements

PURCHASE OR MANUFACTURE
See Make Or Buy

PURCHASING
Collier, David A. Lead time analysis for purchased items. Production and inventory management, v. 16, First quarter 1975, p. 25-34.


PURCHASING AGENTS
See Purchasing


PURSCHE, S.
Putting service level into proper perspective. Production and inventory management, v. 16, Third quarter 1975, p. 69-75.

PURSELL, DONALD E.

PUSEY, MICHAEL.
Gifts to taxpayer contemplating death. (Tax clinic) Tax adviser, v. 6, Feb. 1975, p. 84.


PUSTORINO, ANTHONY R.

PUT AND CALL OPTIONS
See Also Taxation, United States-Put And Call Options


PUTNEY, A.
Accountancy - depends on how much you earn. CGA (Can.), v. 9, Jan.-Feb. 1975, p. 33.

PUTNEY, F. B.

PUTT, H. B.

PUTTING the American viewpoint overseas. E & E (Ernst & Ernst), v. 14, Summer 1975, p. 39-44.


PUERTO Rico: partial tax exemption.
PYLE, WILLIAM C.
QUACKENBUSH, STANLEY F.  

QUALIFIED RETIREMENT PLANS  
See Retirement Plans. Qualified Taxation, United States - Retirement Plans, Qualified


QUALITY CONTROL  

Government regulation  

QUALITY REVIEW  
See Accountants' Office - Supervision And Review

QUANTITATIVE METHODS  

QUANTITATIVE MODELS  

QUASI-REORGANIZATIONS  
See Also Recapitalizations  
Valuation-Asset Revaluation

QUAYLE, CHRISTOPHER.  
In defense of defensive medicine; those lawyers are forcing us to be better doctors. Medical economics, v. 52, Sept. 1, 1975, p. 61-4.

QUESTIONNAIRES  
See Also Internal Control Questionnaire

Janoff, Allan C. Reducing labor turnover costs. (Management advisory services) CPA (NYSS), v. 45, Nov. 1975, p. 75-7.
Storey, Rollyn L. Everything you always wanted to know about broker services, internationally. Risk management, v. 22, May 1975, p. 6-8, 10-12, 14-15.
Storey, Rollyn L. Everything you always wanted to know about broker services internationally -continued. Risk management, v. 22, June 1975, p. 6-8, 10, 12-13.

QUESTIONS married taxpayers will be asked on audit. (Practicing before the IRS) Taxation for accountants, v. 15, July 1975, p. 64.

QUESTUES before the IRS) Taxation for accountants, v. 15, July 1975, p. 64.

QUEUES  


Mechanics' liens. (Legal corner) *Real estate review*, v. 5, Fall 1975, p. 20-1.


RAATTAMA, HENRY H.

RABEN, JOE.

RABEN, JOHN R.

RABOW, JEROME A.

RABUN, TED M.

RABY, WILLIAM L.

RACE DISCRIMINATION IN ACCOUNTING
See Also Accountants - Minorities Discrimination

RACE DISCRIMINATION IN BUSINESS
See Also Discrimination

RACE DISCRIMINATION IN EMPLOYMENT
See Also Discrimination


RACETTE, GEORGE A.

RACHLIN, NORMAN S.

RADCLIFFE, RALPH C.
RADEBAUGH, LEE H.


RADEBAUGH, LEE H.

*RADIO AND TELEVISION BROADCASTING* See Also Community Antenna Television Companies

Accounting

Government regulation

RADOJEVIC, RAYMOND.


RAFFALOVICH, HILDA M.


RAIBLE, RAYMOND W.


RAIBORN, MITCHELL H.


RAILROADS


Accounting

Canada

Costs

Harris, Curtis C. Rail, truck, or small car - which is the energy saver? By Curtis C. Harris and Stanley J. Hille. *Business horizons*, v. 17, Dec. 1974, p. 57-64.


Finance

ACCOUNTANTS' INDEX 1975


Government regulation


—— Great Britain


Great Britain


Management

Sargol, Stanley S. How to run (or not run) a railroad. *GAO review*, v. 10, Fall 1975, p. 28-39.


RAJ, A. S.


RAKES, G. K.


RALPH, J. T.

ACCOUNTANTS' INDEX 1975

RALPH, ROBERTA.

RALSTON, AUGUST.
Life insurance company employee alcoholism management programs. CULI journal, v. 29, April 1975, p. 45-55.

RAM, C. KOSAL.

RAMANATHAN, KAVASERI V.

RAMS, EDWIN M.

RAMSEY, GORDON.

RAMSING, KENNETH D.

RANCHES
See Also Horse Breeding Farms
Livestock
Taxation, United States - Ranches


RANDALL, ALAN.

RANDALL, BOYD C.

RANDALL, K. A.
Analysis of specific weaknesses in bank management. (In Prochnow, Herbert V. Changing world of banking. New York, c1974, p. 320-7) [600 P]

RANDALL, ROBERT F.

RANDOLPH, JOHN M.

RANGANADHA, A. S.

RANKIN, H. C. D.

RANSDELL, WILLIAM K.


RAO, AMBAR G.


RAO, ASHOK.

RAO, K. VENKOB.
Concepts of companies under the same management and group under the Companies amendment act, 1974. Chartered accountant (India), v. 24, July 1975, p. 2-4.

RAO, M. KUTUMBA.
Industrial estates in India - the sunlight and shadow. Finance and commerce (India), v. 17, April 1974, p. 159-64.

RAO, N. T. V. RANGA.
Inter and intra professionalisation in the modern management process. Management accountant (India), v. 9, Oct. 1974, p. 746-50.

RAO, V. K. R.

RAO, VITHALA R.
Subjective evaluations for product design decisions, by Vithala R. Rao and Geoffrey N. Soutar. Decision sciences, v. 6, Jan. 1975, p. 120-34.


RAPPOPORT, JOHN.

RAPPAPORT, ALFRED.

RAPPAPORT, ALLEN.

721
ACCOUNTANTS' INDEX 1975


RATLIFF, H. DONALD.


RATNAM, GOPAL V.


RATTNER, MARSHALL.

ACCOUNTANTS’ INDEX 1975

RAUPP, RICHARD C.

RAUSCH, BARBARA L.
It only happens to the other person. (Small business) Woman CPA, v. 37, Jan. 1975, p. 20-1.

RAUSSER, GORDON C.

RAVENScroft, DONALD R.
Foreign exchange rate changes, the indirect credit for foreign tax of controlled foreign corporations, and Revenue Ruling 74-230. (Notes) Tax law review, v. 30, Spring 1975, p. 419-49.

RAWLINGS, BOYNTON M.

RAWLS, DONNA J.

RAWLS, JAMES R.

RAWLS, LESTER L.

RAY, EDWARD E.

RAY, G. F.

RAY, G. H.

RAY, GEORGE E.

RAYBURN, FRANK R.

RAYBURN, L. GAYLE.

RAYMOND, MORTON M.

RAYMONT, JOHN.
Punitive damages in property insurance claims. (Losses and claims) Best’s review (Property/liability ed.), v. 76, July 1975, p. 30, 32, 34.

RAYNAULD, ANDRE.

RAYNER, DEREK G.

RAYNOR, WILLIAM.

RAZIN, ASSAF.

RCA CORPORATION.

RE-EVALUATION: new Pension Commission policy will affect the valuation of assets for pension funds. CGA (Can.), v. 9, April-May 1975, p. 22-3.

REA, RICHARD C.

READ and think before writing. (Student roundabout) Accountant (Eng.), v. 171, Nov. 21, 1974, p. 701-2.
ACCOUNTANTS’ INDEX 1975


Government regulation


Investments


Berry, Haskell. Expert answers the Pension World's 5 key questions. (Fresh look at real estate) Pension world, v. 11, April 1975, p. 28-30.


724


Steffen, Edward J. Timber (Fresh look at real estate) Pension world, v. 11, April 1975, p. 45.


Weiser, Michael. Where are the finders for pension funds? (Real estate) Institutional investor, v. 9, April 1975, p. 15.

White, John R. How real estate decisions are made. Real estate review, v. 5, Fall 1975, p. 42-6.


Law

Golden, Alan Z. When an American plans to acquire property in Canada: some questions and related probate problems, part 2; Quebec law. Real property, probate and trust journal, v. 10, Fall 1975, p. 378-98.


Rikli, Donald C. How to file real estate title opinions. Practical lawyer, v. 21, Jan. 15, 1975, p. 77-80.


Management

See Real Estate Management


Management By Contract

See Also Hotels - Management By Contract


Reports and statements


REAL ESTATE — Investments (Continued)

Taxation

See Taxation, United States-Real Estate

Valuation


Berry, Brian J. L. Hedonic model of prices and assessments for single-family homes: does the assessor follow the market or the market follow the assessor? By Brian J.L. Berry and Robert S. Bednatz. Land economics, v. 51, Feb. 1975, p. 21-40.


REAL ESTATE—Valuation (Continued)

Rikon, Michael. When can an appraisal be used as an admission in establishing value? (Notes and comments) *Appraisal journal*, v. 43, April 1975, p. 299-305.

REAL ESTATE BROKERS


REAL ESTATE BUILDERS

See Building Construction

REAL ESTATE CORPORATIONS

Accounting

Financial management

Taxation
See Taxation. United States-Real Estate Corporations

REAL ESTATE DEVELOPERS

See Also Real Estate Subdivisions


Goldstein, Bruce S. Proposed rule 3a12-5 - a high price for an exemption from regulation T for condominium securities, by Bruce S. Goldstein and Robert J. Van Der Wall. (Comments) *University of Miami law review*, v. 29, Fall 1974, p. 80-98.

Accounting

Finance

Government regulation

Reports and statements
Accountants' Index 1975


Real Estate Investment Trusts


Chapter XII bankruptcy: a grim case in Atlanta. (Real estate) Business week, Nov. 3, 1975, p. 70-1.


Hines, Mary Alice. What has happened to the REITs? Appraisal journal, v. 43, April 1975, p. 252-60.

Hines, Mary Alice. Will bank REITs survive their current operating losses and problems loans? REIT review, v. 3, Fall 1975, p. 28-36.


Minsky, Burton M. REITs: investment adviser as independent contractor. (Tax clinic) Tax adviser, v. 6, April 1975, p. 211-12.


Tate, Stanley G. Should a REIT seek outside? (Reader's response) REIT review, v. 3, Spring 1975, p. 39-44. (Response to Thoughts of a Real Estate Investment Trust Chief Executive by Eugene W. Landy in REIT review, Fall 1974.)


Accounting


Real Estate Developers—Reports and statements—(Continued)

Finance


Government regulation


Management

Hines, Mary Alice. What has happened to the REITs? Appraisal journal, v. 43, April 1975, p. 252-60.

Tate, Stanley G. Should a REIT seek outside? (Reader's response) REIT review, v. 3, Spring 1975, p. 39-44. (Response to Thoughts of a Real Estate Investment Trust Chief Executive by Eugene W. Landy in REIT review, Fall 1974.)

Reports and statements


Taxation

See Taxation, United States-Real Estate Investment Trusts

Real Estate Leases

See Leases - Real Estate

Real Estate Management

See Also Apartment Houses

Office Buildings

Real Estate Agents

Real Estate Brokers


727
REAL ESTATE MANAGEMENT-(Continued)


Weiser, Michael. Where are the finders for pension funds? (Real estate) *Institutional investor*, v. 9, April 1975, p. 15.

**Costs**


Wiggs, Robert C. Why for energy management and the energy cost ratio. *Skyscraper management*, v. 60, March/April 1975, p. 6-7, 8, 10.

**REAL ESTATE PARTNERSHIPS**


**REAL estate: some start-up expenses are non-deductible.** *Taxation for accountants*, v. 14, Feb. 1975, p. 77.

**REAL ESTATE SUBDIVISIONS**

See Also Real Estate Developers


**Accounting**


**Finance**


**Government regulation**


**Great Britain**


**Reports and statements**


**Taxation**

See Taxation, United States-Real Estate Subdivisions

**Valuation**


**REAL ESTATE SYNDICATES**


**REAL PROPERTY**

See Property

Real Estate

Taxation-Property, Under Name Of Country Or State

**REAL property taxes - deductions and payment by lessees.** (Federal taxation) *CPA journal*, v. 45, Jan. 1975, p. 40.
ACCOUNTANTS' INDEX 1975


REAL-TIME SYSTEMS
See Data Processing-Real-Time Systems


REALIZATION AND LIQUIDATION STATEMENT
See Statements, Financial-Realization And Liquidation

REALIZATION CONCEPT

REBACK, ROBERT.

RECAPITALIZATIONS
See Also Reorganizations

RECEIVABLES
See Also Accounts Receivable
Notes Receivable

RECEIVERSHIPS
See Liquidations And Receiverships


RECENT cases on materials and supplies allowance. (Trends and topics) Public utilities fornightly, v. 95, Jan. 16, 1975, p. 44-5.


REAL time system keeps employee time real.


RECIPROCITY
See Accountancy Law And Legislation

RECK, JOHN J.
A financial auditing of federally assisted programs. GAO review, v. 10, Spring 1975, p. 29-32.

RECK, ROSS.
Can the production line be humanized? MSU business topics, v. 22, Autumn 1974, p. 27-36.

RECKNAGEL, HELEN J.


RECOMMENDED reporting practices for REITs.

RECOMMENDED tax law changes.

RECORDING COMPANIES
See Phonograph Record Manufacturers

RECORDS
See Also Bookkeeping
Books Of Account
Journals
Ledgers

Computer print-outs

Destruction
See Records-Retention And Preservation
ACCOUNTANTS’ INDEX 1975

Pemberton, Roy F. Organizing the forms management program. Information & records management, v. 9, Aug. 1975, p. 8, 44, 46.


Teaching records management, by Mark Langemo and others. Information & records management, v. 9, May 1975, p. 18, 20, 22.


Microfilming

See Also Computer Output Microfilm


Bare, George W. COM at Cleveland Trust. Information & records management, v. 9, July 1975, p. 37, 44.


Medical records administrators. Information & records management, v. 9, Nov. 1975, p. 11-12, 14.


ACCOUNTANTS’ INDEX 1975

Microfilm acceptable by IRS as company records. (Administrative of accountants practice) CPA (NYSS), v. 45, Nov. 1975, p. 64-6. (Excerpt from IRS Revenue procedure 75-33.) Microfilm eases the paper crunch. Information & records management, v. 9, March 1975, p. 75, 90-1.


Personal Data

See Also Computers - Personal Data

Badders, Donald L. Privacy issue. Credit and financial management, v. 77, May 1975, p. 16-17, 36.


Retention and preservation

Barn, Christopher C. Documentation retention periods... the need for consistency, by Christopher C. Burn and Peter R. Pennington Legh. Certified accountant (Eng.), April 1975, p. 205-6, 211.


Going outside for records storage, the why, what & how of doing it. Information & records management, v. 9, March 1975, p. 18, 64.


Kanter, Michael E. Don’t let records storage box you in. Hospital financial management, v. 29, June 1975, p. 22-4.


Records where salt used to be. viewpoint (Main Lafrenz & Co.), 2nd ed. 1974, p. 32-7.


ACCOUNTANTS' INDEX 1975

King, Christopher K. Use an agency - it always pays off. Accountancy (Eng.), v. 86, Nov. 1975, p. 54, 56, 58.


Phillips, Richard. Selection consultants can help - but the decision is yours. Accountancy (Eng.), v. 86, Nov. 1975, p. 50, 52, 54.


Wanous, John P. Tell it like it is at realistic job previews. Personnel, v. 32, July-Aug. 1975, p. 50-60.


Australia


Canada


REDBURN, THOMAS.


REDD, ROBERT O.


REDDIN, BILL.

ACCOUNTANTS' INDEX 1975

REDDIN, W. J.

REDFORD, DAVID W.

REDDICH, NORMAN.

REEDMAN, MILTON B.

REECE, RALPH L.
You can control your taxes. Veterinary economics, v. 16, March 1975, p. 39, 42.

REED, CHARLES H.

REED, JOHN T.

REED, STANLEY FOSTER.

REES-MOGG, WILLIAM.


REEVE, JOHN T.

REEVES, CHARLES H.

REEVES, W. GERALD.

REFERRALS
See Also Accountancy Profession - Selection Of Personnel
Accountants - Employment
Accountants - Selection
Accountants' Office - Personnel
Accounting Testing Program
Auditors - Selection
Recruitment


REFRESHER COURSES
See Accounting Courses Education, Continuing


REFUNDING
See Also Corporations-Finance
Refinancing


REFUSE
See Also Sewerage


REGAN, WILLIAM A.
Are you risking a libel or slander suit by a patient? Medical economics, v. 51, Dec. 9, 1974, p. 183, 185-6.


REGIONAL PLANNING


REGISTRATION STATEMENTS
See Reports-To Securities And Exchange Commission
ACCOUNTANTS' INDEX 1975

REGULATION S-X


REGULATION T

REGULATION 2 (FEDERAL RESERVE BOARD)


REGULATORY COMMISSIONS
See Government Commissions
Also Under Specific Commission, E.G., United States-Federal Power Commission

REICH, CARY.

REICH, GERALD I.
Shore, Martin H. Keogh vs. professional corporations, by Martin H. Shore and Gerald I. Reich. Pension and profit-sharing tax journal, v. 1, Spring (March) 1975, p. 138-42.

REICHLER, RICHARD.
If termination is the answer - do it now Pension and profit-sharing tax journal, v. 1, Summer (June) 1975, p. 191-201.

REID, JOHN B.

REID, JOHN J.

REID, MORGAN.

REID, NORMAN M.

REID, SAMUEL RICHARDSON.

REID, WILLIAM.

REIDY, FRANK.

REIERSON, ROY L.

REILEY, DAVID H.

REILLY, FRANK K.


REILLY, THOMAS.

REIMER, RICHARD.
ACCOUNTANTS’ INDEX 1975

AuditSEC proposes guidance on related party transactions. (Auditing and reporting) CPA (NYSS), v. 45, Aug. 1975, p. 42. (Excerpt from News summary (Main LaFrentz & Co.), May 1975.)


RELEVANCE


RELIANCE ON NON-ACCOUNTING SPECIALISTS

American Institute Of Certified Public Accountants. Auditing Standards Executive Committee. Reliance on specialists. (Auditing and reporting) CPA (NYSS), v. 45, Nov. 1975, p. 67-8. (Excerpt from an exposure draft issued by the AICPA’s Auditing Standards Executive Committee.)

RELIANCE ON OTHER AUDITORS

American Institute Of Certified Public Accountants. Auditing Standards Executive Committee. Reliance on internal auditors. (Auditing and reporting) CPA (NYSS), v. 45, Nov. 1975, p. 68-9. (Excerpt from an exposure draft issued by the AICPA’s Auditing Standards Executive Committee.)

Dickerson, Robert W. V. Compliance with GAAPs is not enough: part 2. (Legal cases) CA magazine, v. 105, Dec. 1974, p. 42-4.


RELIGIOUS INSTITUTIONS

SeeAlso Churches

Missions

Synagogues

Constitutionality of the 1972 amendment to Title VII’s exemption for religious organizations. Michigan law review, v. 73, Jan. 1975, p. 538-60.

Financial management


RELOCATION OF BUSINESS

SeePlant Location

RELOCATION OF PERSONNEL

SeePersonnel Relocation
ACCOUNTANTS' INDEX 1975

REMALEY, WILLIAM A.

REMALEY, WILLIAM A.

Government regulation

RENT OR PURCHASE
See Purchase Or Lease

RENTAL INDUSTRY
See Leasing Companies

RENTAL PROPERTY
Mortgagee's right to rents and profits following a petition in bankruptcy. (Comments) Iowa law review, v. 60, June 1975, p. 1388-1400.

RENTED ASSETS
See Assets, Rented

RENTING as an actively conducted business under Secs. 346 and 355: an economic concept.

REORGANIZATIONS
See Also Consolidations And Mergers
Quasi-Reorganizations
Recapitalizations


Law

TAXATION
See Taxation, United States - Foreign Reorganizations
Taxation, United States-Reorganizations

REPAIR SERVICE
See Maintenance And Repairs

REPAIRS
See Maintenance And Repairs
Replacements
Taxation, United States-Repairs And Replacements


Replacement COSTS


Misunderstanding over CPP. Accountant (Eng.), v. 171, Nov. 21, 1974, p. 696.


Parker, Edmund. CPP accounting, what is the argument really about? Accountants' journal (N.Z.), v. 54, June 1975, p. 172-4. (Reprinted from the Accountant (Eng.), April 3, 1975 issue.)


ACCOUNTANTS' INDEX 1975


 REPLACEMENT VALUE THEORY


 REPLACEMENTS

 See Also Assets

Depreciation, Depletion And Obsolescence-Assets, Fixed

Taxation, United States-Repairs And Replacements

 Valuation


REPORT of the Special Committee on Equity Funding.

American Institute Of Certified Public Accountants. Equity Funding Special Committee. Report of the Special Committee on Equity Funding: the adequacy of auditing standards and procedures currently applied in the examination of financial statements. New York, c1975. 46 p. [*170 A]
ACCOUNTANTS' INDEX 1975

REPORT on certain petroleum industry accounting practices.


REPORTING gains and losses from extinguishment of debt, an amendment of APB opinion no. 30.
Financial Accounting Standards Board. Reporting gains and losses from extinguishment of debt, an amendment of APB opinion no. 30. Stamford, Conn., 1975. 8 p. (Statement of financial accounting standards, no. 4) [*111.1 F]

REPORTING gains and losses from extinguishment of debt: an amendment of APBopinion no. 30.


REPORTING the effects of general price-level changes in financial statements.

REPORTS

For appraisal purposes

For Bankers
See Reports-For Credit Purposes

REPORT on certain petroleum industry accounting practices.

For Credit Purposes
See Also Bankers And Credit Men - Cooperation With

Winters, Alan J. Banker perceptions of unaudited financial statements. CPA (NYSS), v. 45, Aug. 1975, p. 29-33.

Great Britain

Interim

New Zealand

To employees
ACCOUNTANTS’ INDEX 1975


Mayer, Charles W. Increased disclosure requirements on delinquent reports. (SEC commentary) CPA (NYSS), v. 45, Oct. 1975, p. 73-4.


To Security Analysts

See Security Analysts

To stockholders


Annual reports may get closer scrutiny. (Auditing and reporting) CPA (NYSS), v. 45, July 1975, p. 42. (Excerpt from Executive newsletter (PMM & Co.), May 4, 1975.)


Block, Max. Reporting to many publics. (Auditing & reporting) CPA journal, v. 45, Dec. 1975, p. 49-52. (Excerpt from Fitting annual reports of public corporations to investors’ needs. Accounting forum, May 1975.)


ACCOUNTANTS' INDEX 1975

Reports—To Stockholders (Continued)

Coopers & Lybrand. Changing environment in financial reporting: proposals for involvement in corporate quarterly and annual reports. New York, 1974. 44 p. (Preliminary draft for discussion and comment.) [*100.2 C]


Epstein, Marc. Cleaning up the annual report: the accountant's responsibility to society. Business and society review, Spring 1975, p. 3-5.


Fleischer, Arthur. Annual report will never be the same. (Regulation) Institutional investor, v. 9, Jan. 1975, p. 33.


Godwin, Larry B. CPA and user opinions on increased corporate disclosure. CPA (NYSS), v. 45, July 1975, p. 31-5.

Griffiths, Daniel W. Working with the new amendments on annual reports to shareholders. (SEC commentary) CPA (NYSS), v. 45, July 1975, p. 51-2.


Knoll, Mordechay. Evolving role of financial statements. (Auditing and reporting) CPA (NYSS), v. 45, Nov. 1975, p. 69. (Excerpt from Information value of the annual financial statements of public companies in Germany and in Israel. Israel CPA, Summer 1975.)


That's a lot of GAAP (The numbers game) Forbes, v. 116, Aug. 1, 1975, p. 31-2.


Great Britain


Israel


New Zealand


Writing and preparation


ACCOUNTANTS’ INDEX 1975


Epstein, Marc. Cleaning up the annual report: the accountant’s responsibility to society. Business and society review, Spring 1975, p. 3-5.


REPORTS, ACCOUNTANTS’
See Also Certificate Or Opinion


American Institute Of Certified Public Accountants. Auditing Standards Executive Committee. Reliance on specialists. (Auditing and reporting) CPA (NYSS), v. 45, Nov. 1975, p. 67-8. (Excerpt from an exposure draft issued by the AICPA’s Auditing Standards Executive Committee.)


Association Of Certified Accountants. Audit of current purchasing power statements. Certified accountant (Eng.), May 1975, p. 221.


Canadian Institute Of Chartered Accountants. Auditing Standards Committee. First audit engagement: an audit technique study. Toronto, c1975. 54 p. [*230 Acc]


McGill, Betty T. GAAP ego trip can we afford it? Ohio CPA, v. 34, Spring 1975, p. 89-93.


Canada


Great Britain


Ireland


Israel

Institute Of Certified Public Accountants In Israel. Professional recommendations and guidelines. Tel Aviv, Israel, c1974. 104 p. (Translated from the Hebrew original) [*117 I]

New Zealand


ACCOUNTANTS' INDEX 1975

REPORTS, ACCOUNTANTS'—Short Form

Short Form
See Also Certificate Or Opinion

Special Purpose
See Also Hospitals-Reports And Statements
Municipalities-Reports And Statements
Non-Profit Organizations-Reports And Statements
Schools And Colleges-Reports And Statements

Writing and preparation

REPOSESSION

REPPE, ROD L.

REPRICING
See Contracts, Government-Pricing
Pricing-Government Regulation

RESEARCH AND DEVELOPMENT
See Also Accounting Research
Exploration And Development
Operations Research
Tax Research
Technological Companies
Webster, George D. Antitrust implications of joint industry research projects. Association management, v. 27, April 1975, p. 20, 22.

Accounting

Financial Accounting Standards Board. Applicability of FASB statement no. 2 to computer software (an interpretation of FASB statement no. 2.), Feb. 1975. Stamford, Conn., c1975. 5 p. [*111.1 F]
Financial Accounting Standards Board. FASB interpretation no. 4: applicability of FASB statement no. 2 to business-combinations accounted for by the purchase method (an interpretation of FASB statement no. 2)., Feb. 1975. Stamford, Conn., c1975. 4 p. [*111.1 F]
Financial Accounting Standards Board. FASB interpretation no. 5 - applicability of FASB statement no. 2 to development stage enterprises. (Official releases) Journal of accounting, v. 139, April 1975, p. 64-5.
Financial Accounting Standards Board. FASB interpretation no. 5: applicability of FASB statement no. 2 to development stage enterprises (an interpretation of FASB statement no. 2)., Feb. 1975. Stamford, Conn., c1975. 3 p. [*111.1 F]
Financial Accounting Standards Board. FASB interpretations nos. 4, 5 and 6 - applicability of FASB statement no. 2: to business combinations accounted for by the purchase method, to development stage enterprises, to computer software. Stamford, Conn., 1975. 124 p. (Public record, v. 1, 1975. Interpretations of FASB statement no. 2 [*111.1 F]

Great Britain
Accounting for research and development. (ED14 - research and development) Accountancy (Eng.), v. 86, Feb. 1975, p. 50, 52.

Auditing

Budgeting

743
ACCOUNTANTS’ INDEX 1975

Costs
FASB interpretation (research and development). (Auditing & reporting) CPA journal, v. 45, May 1975, p. 50. (Excerpt from Week in review (Haskins & Sells), March 7, 1975.)
Financial Accounting Standards Board. FASB interpretation no. 4: applicability of FASB statement no. 2 to business combinations accounted for by the purchase method (an interpretation of FASB statement no. 2). Feb. 1975. Stamford, Conn., 1975. 4 p. [*111.1 F]
Financial Accounting Standards Board. FASB interpretation no. 5 - applicability of FASB statement no. 2 to development stage enterprises. (Official releases) Journal of accounting, v. 139, April 1975, p. 64-5.
Financial Accounting Standards Board. FASB interpretation no. 5: applicability of FASB statement no. 2 to development stage enterprises (an interpretation of FASB statement no. 2). Feb. 1975. Stamford, Conn., 1975. 3 p. [*111.1 F]
Financial Accounting Standards Board. FASB interpretations nos. 4, 5 and 6 - applicability of FASB statement no. 2: to business combinations accounted for by the purchase method, to development stage enterprises, to computer software. Stamford, Conn., 1975. 124 p. (Public record, v. 1, 1975. Interpretations of FASB statement no. 2) [*111.1 F]
Research and development expenditure. (Students' section) Certified accountant (Eng.), April 1975, p. 235-6.

Management

Netherlands

Taxation
See Taxation. United States-Research And Development

RESEARCH and development expenditure. (Students' section) Certified accountant (Eng.), April 1975, p. 235-6.

RESERVE may be good accounting, but will it be deductible? Not often, says IRS. Taxation for accountants, v. 14, March 1975, p. 174-5.

RESERVES
Seidler, Lee J. FASB standard no. 5: no more general reserves. Accounting issues (Bear Stearns & Co.), Aug. 6, 1975, p. 6-12. (Reprint file, *A)

Contingency
Financial Accounting Standards Board. Accounting for contingencies. Stamford, Conn., 1975. 44 p. (Statement of financial accounting standards, no. 5) [*111.1 F]

Depreciation
See Also Depreciation, Depletion And Obsolescence

RESIDUAL INCOME
See Income - Residual

RESIDENT SECURITIES
See Debt, Convertible
Stock-Preferred-Convertible

RESKIN, MELVIN A.

RESO, JEROME J.

RESPONSIBILITY OF ACCOUNTANTS

See Accountants-Duties And Responsibilities

RESPONSIBILITY of the simulation project manager, by Donald D. Scriver and others. Data management, v. 13, June 1975, p. 27-31.

RESPONSIBILITY ACCOUNTING

See Functional Or Responsibility Accounting


RESS, SAMUEL S.


Court upholds Keogh plan of professional partners whose employees were not so covered. (Payroll taxes & controls) CPA (NYSS), v. 45, June 1975, p. 58-9.


Federal income tax withholding rates reduced. (Payroll taxes & controls) CPA (NYSS), v. 45, June 1975, p. 57.


Interest on overpaid withholding tax. (Payroll taxes & controls) CPA (NYSS), v. 45, Oct. 1975, p. 70.


ACCOUNTANTS' INDEX 1975


ACCOUNTING


Bibliographies


Costs


Neller, Ralph E. On-premise laundries continued... Hospitality (Food and lodging), v. 13, Nov. 1974, p. R70.


Weaver, G. Carroll. Restructuring for profit, how restaurateurs can meet challenges posed by present economic climate. Transcript (Harris, Kerr, Forster & Co.), v. 31, Dec. 1974, p. 3-5.

Feasibility studies


Financial management


Weaver, G. Carroll. Restructuring for profit, how restaurateurs can meet challenges posed by present economic climate. Transcript (Harris, Kerr, Forster & Co.), v. 31, Dec. 1974, p. 3-5.

Management


Glanzberg, Al. If you don't do your marketing homework, you may just flunk the course, by Al Glanzberg and Lew Lehman. Hospitality (Food and lodging), v. 13, Nov. 1974, p. R32, R34.


RESS, SAMUEL S.-(Continued)


Private pension plans - required annual reports. (Payroll taxes & controls) CPA (NYSS), v. 45, June 1975, p. 57.


Recent unemployment insurance decisions, edited by Samuel S. Res. (Payroll taxes & controls) CPA (NYSS), v. 45, July 1975, p. 46.


Sick pay reporting - form W-2 may be used. (Payroll taxes & controls) CPA journal, v. 45, Feb. 1975, p. 47.


Unemployment insurance in New York: reduction of benefit rate; (a) where pension plan exists; (b) in event of lump-sum settlement. (Payroll taxes & controls) CPA journal, v. 45, April 1975, p. 6-8.


RESS, WARREN L.


RESSLER, GEORGE.


RESTAURANT EQUIPMENT DEALERS

See Food Service Equipment Dealers

RESTAURANTS

See Also Cocktail Lounges

Drive-In Restaurants

Bars And Grills


Dempster, Theodore R. Bulk transfer: the significance of the distinction between sale of goods and sale of services. [Cases noted] University of Miami law review, v. 29, Spring 1975, p. 597-601.


ACCOUNTANTS’ INDEX 1975


Statistics


Taxation

See Taxation-Restaurants Under Name Of Country Or State

RESTRICTED STOCK PLANS

See Bonus

Stock Purchase

Stock - Restricted

Taxation, United States - Restricted Property Transfer Plans

Taxation, United States - Stock, Restricted

RESUMES

See Also Letters


Walther, Deborah. How to right your resume. *Club management*, v. 54, April 1975, p. 33, 75.

RETAIL CREDIT CO.


RETAIL florist business.


RETAIL, inventory method - how it works, steps in figuring. (Technical notes and comments) *Taxation for accountants*, v. 14, Jan. 1975, p. 34.

RETAIL METHOD OF INVENTORY

See Inventories-Retail Method


RETAIL TRADE

See Also Chain Stores

Clothing Retailers

Department Stores

Dry Goods Retailers

Grocery Retailers

Shopping Centers

Specialty Stores

RETAILS—Management-(Continued)


Accounting


Auditing


Budgeting


Canada


Costs

RETAIL TRADE—Costs—(Continued)


Credit management


Data processing


McReavey, K. S. Retail inventory shrinkage - controllable through EDP? Retail control, v. 43, April-May 1975, p. 2-17.


Finance


ACCOUNTANTS' INDEX 1975


Financial management


Internal control


Brogan, James A. Control of paperwork problems that can cause inventory shortage. Retail control, v. 43, March 1975, p. 18-27.


Inventories

See Also Point Of Sale


Frank, Hugo. Improving return on investment through classification merchandising control. Retail control, v. 43, Nov. 1974, p. 53-64.


McReavey, K. S. Retail inventory shrinkage - controllable through EDP? Retail control, v. 43, April-May 1975, p. 2-17.


Management


ACCOUNTANTS' INDEX 1975


Gurry, Edward James. Retail decisions that make cents. CGA (Can.), v. 9, April-May 1975, p. 37-41.


Reports and statements


Security


Improved security communications cut inventory losses. (Losses and claims) Best's review (Property/liability ed.), v. 76, May 1975, p. 34, 36.

Shortages

See Shortages

RETAIL TRADE-Management-(Continued)

Statistics


Theft


RETAILERS

See Wages, Fees, Salaries


RETENTION of client's records - professional ethics. (Administration of accountants practice) CPA (NYSS), v. 45, July 1975, p. 53-4. (Excerpt from Journal of accountancy, April 1975, p. 66-7.)

RETENTION OF RECORDS

See Records-Retention And Preservation

RETIREMENT


Canadian Institute Of Chartered Accountants. Using life insurance company services effectively. Toronto, c1974. 59 p. (Comprised of articles from CA magazine.) [430 C]


749
ACCOUNTANTS’ INDEX 1975


Hearns, Edward G. Willie Loman would be pleased, thanks to changes in the tax laws, you may be able to put aside up to $1,500 a year that’s tax-free until you retire. Sales management, v. 115, Sept. 8, 1975, p. 60, 62, 64.


Keeping your retirement program on course. Medical economics, v. 52, March 31, 1975, p. 102-32, passim.


Loury, Everett. IRS and ERISA. (Federal taxation) Nebraska CPA, v. 10, Spring 1975, p. 6-7.


ACCOUNTANTS' INDEX 1975


Stiles, Richard L. Basic benefit formulae for pension plans of small and medium sized corporate employers. CLU journal, v. 29, April 1975, p. 35-44.


Government regulation


Individual retirement accounts


Hearn, Arnold G. Willie Loman would be pleased, thanks to changes in the tax laws, you may be able to put aside up to $1,500 a year that's tax-free until you retire. Sales management, v. 115, Sept. 1975, p. 60, 62, 64.


Linett, E. S. The final reg. will differ from those proposed, edited by E. S. Linett. (Tax trends) Tax adviser, v. 6, Sept. 1975, p. 361-2.


RETDirement RESERVE METHOD

See Depreciation, Depletion And Obsolescence-Re-tdirement Reserve Method


RETURN ON CAPITA1


RETURN ON INVESTMENT


Dunlap, David. It is time for a change. Public utilities fortnightly, v. 95, March 27, 1975, p. 25-6.
RETURN ON INVESTMENT—(Continued)


Melcher, Ronald W. Risk and return in the electric utility and natural gas industries. MSU business topics, v. 23, Spring 1975, p. 48-54.


Penniman, Nicholas G. Economics of progress. Newspaper controller, v. 28, April 1975, p. 5-6, 12.


Ward, Christopher D. Managing the small business. (Management services) CA magazine (Can.), v. 106, June 1975, p. 53-6.


RETURNABLE CONTAINERS
See Containers

RETURNED PRODUCT REPAIR
See Maintenance And Repairs

REUBER, GRANT L

REUSS, HENRY S.
Miller, R. B. Mr. Proxmire and Mr. Reuss talk about banking. Bankers magazine, v. 158, Autumn 1975, p. 36-42.


REVALUATION See Valuation-Asset Revaluation

ReVELLE, CHARLES.


REVENUE See Also Earnings

Income
Profit
Taxation, United States-Income


Deferral of recognition of sales vulnerable to return. (Auditing and reporting) CPA (NYSS), v. 45, June 1975, p. 83. (Excerpt from News summary (Main LaFrentz & Co.), March 1975.)


Deferred

See Deferred Income

REVENUE BONDS See Bonds-Revenue

Taxation, United States-Revenue Bonds

REVENUE PROCEDURE 62-21 See Taxation, United States-Depreciation And Depletion - Revenue Procedure 62-21

REVENUE recognition when right of return exists.


REVENUE SHARING

See Grants-In-Aid

Tax Sharing


REVIEWING interim reporting: better limited than liable. (News events) CA magazine (Can.), v. 106, June 1975, p. 8, 10.


REVOLVING BANK ACCOUNTS

See Bank Accounts

REVOLVING FUNDS

See Funds-Revolving

REVYSINE, LAWRENCE.


Rex, Maryanne W.


REYNOLDS, ALLAN L.


REYNOLDS, ANTHONY.


REYNOLDS, C. H.


REYNOLDS, FRED D.

REYNOLDS, GARY H.

REYNOLDS, JUDITH.

REYNOLDS, LLOYD G.

REYNOLDS, MIKE.

REYNOLDS, MORGAN.

REYNOLDS, PETER D.

REYNOLDS, R. P.
Helping the engineer to get the best value from maintenance expenditure. Management accounting (Eng.), v. 52, Dec. 1974, p.329-34.

REYNOLDS, SHERIN V.

REYNOLDS, WILLIAM J.
How Greenwich used an audit committee. World (PMM & Co.), v. 9, Spring 1975, p. 44-7.

REYNOLDS (R.J.) INDUSTRIES.

RHOADES, S. A.

RHOADES, STEPHEN A.

RHOADS, JAMES B.

RHOADS, JOHN L.

ACCOUNTANTS' INDEX 1975

RHODE ISLAND HOSPITAL TRUST NATIONAL BANK.

RHODES, WILLIAM S.

RIBBONS
See Textiles


RICE, CURTIS.

RICE, HENRY HART.
Broker's art is making minds meet. Real estate review, v. 5, Spring 1975, p. 52-5.

RICE, R. MICHAEL.

RICH, J. F.

RICHARD, SCOTT F.

RICHARD, WARREN.

RICHARDS, ALLAN R.

RICHARDS, F. R.

RICHARDS, LARRY E.

RICHARDS, PIERRE E.
ACCOUNTANTS' INDEX 1975

RICHARDS, R. MALCOLM.

RICHARDSON, DANA R.
EDP operations reviews - more than just an annual audit. (EDP) *California CPA quarterly*, v. 42, March 1975, p. 30.

RICHARDSON, JEROME.

RICHARDSON, DANIEL R.

RICHARDSON, E. J.

RICHARDSON, F. L. W.

RICHARDSON, G. M. J.

RICHARDSON, RAYMOND G.

RICHFORD, P. R.

RICHE, GEORGE R.

RICHMAN, BARRY.

RICHTER, ROBERT F.

RICHTER, STEPHEN S.

RICKARDS, T.

RICKERT, JEROME P.

RICKETTS, DONALD E.

RICKOVER, HYMAN G.

RIDENOUR, PHILIP D.

RIDGEWAY, M. G.

RIDGEY, JEFFREY.

RIEDE, GEORGE A.

RIESEKAMPF, ALEXANDER.

RIESEZ, PETER C.

RIFKIN, HENRY A.


RIKLL, DONALD C.

RIKON, MICHAEL.
When can an appraisal be used as an admission in establishing value? (Notes and comments) *Appraisal journal*, v. 43, April 1975, p. 299-305.

RIMLAR, GEORGE W.


RINE, E. WILLIAM.

RINEY, THOMAS C.
Torts: liability of an employer for the negligence of an independent contractor. (Notes and comments) *Oklahoma law review*, v. 28, Spring 1975, p. 450-5.

RINGELHEIM, ARTHUR.


Drucker, Peter F. Delusion of profits. (Quoted) CA magazine (Can.), v. 106, May 1975, p. 59-61.

Ehrbar, F. Does it pay to chase those high yields? (Personal investing) Fortune, v. 91, March 1975, p. 79, 82, 85.


ACCOUNTANTS’ INDEX 1975


Johnson, Donald M. Risk is a four-letter word. Best’s review (Property/liability ed.), v. 76, July 1975, p. 14, 16, 81-3.


Melcher, Ronald W. Risk and return in the electric utility and natural gas industries. MSU business topics, v. 23, Spring 1975, p. 48-54.


RISK, JAMES M. S.


RISK AND INSURANCE MANAGEMENT SOCIETY.


RISK MANAGEMENT


Bannister, Jim. Role of the broker. (Focus on risk manage­ment) Accountancy (Eng.), v. 86, Feb. 1975, p. 64.


James, John Robert. Before you make that lease deal, do your risk management homework. *Banking*, v. 67, April 1975, p. 74, 76.


Storey, Rollyn L. Everything you always wanted to know about broker services, internationally. *Risk management*, v. 22, May 1975, p. 6-8, 10-12, 14-15.


RISLEY, DAVID R.


RISO, OVID.


RITCHIE, J. R. BRENT.


RITCHIE, RONALD S.


RITCHIE, WILLIAM R. S.

ECC - the challenge from Europe. *Touche Ross tempo*, v. 21, no. 1, 1975, p. 8-10.

RITHOLZ, JULES.


RITT, THOMAS C.


RITTER, ALAN J.


RITTERSBACK, GEORGE H.


RITTHALER, GERARD I.


RITTS, BLAINE A.


RIVAS, J. ROBERTO.


RIVLIN, ALICE M.


ACCOUNTANTS' INDEX 1975

RIZZO, RONALD S.


ROACH, JOHN M.

ROACH, WILLIAM R.

ROADS AND HIGHWAYS
See Also Highway Lighting Districts

Finance

ROBB, A. J.

ROBBERY
See Also Crime
Rausch, Barbara I. It only happens to the other person. (Small business) Woman CPA, v. 37, Jan. 1975, p. 20-1.

ROBBINS, CLARK.

ROBBINS, RICHARD L.


ROBERT MORRIS ASSOCIATES.

ROBERTS, A. R.
Accounting oral and visual history. Accounting historian, v. 1, April 1974, p. 3.

ROBERTS, DONALD M.

ROBERTS, G. G.

ROBERTS, GARY R.

ROBERTS, GORDON S.

ROBERTS, HARRY V.

ROBERTS, JAMES E.

ROBERTS, JOHN G.

ROBERTS, PAUL E.
Working out the construction mortgage loan. Real estate review, v. 5, Summer 1975, p. 50-7.

ROBERTS, REX.

ROBERTS, SIDNEY I.

ROBERTSON, B. M.

ROBERTSON, EDWARD H.

ROBERTSON, GEORGE C.

759
ACCOUNTANTS’ INDEX 1975


ROBINSON, R. S.

ROBINSON, STANLEY D.

ROBINSON, W. L.

ROBINSON-PATMAN ACT
See Also Pricing-Government Regulation


ROBITAILLE, DONALD B.

ROCHE, GERARD R.

ROCK, DAVID F.


ROCKEFELLER, DAVID.

ROCKLEY, LAURENCE E.

Planning capital investment. (Management) Accountancy (Eng.), v. 86, June 1975, p. 74.

RODGERS, LIONEL A.

RODGERS, TOMMY R.

RODRIGO, CORAZON D.
ACCOUNTANTS’ INDEX 1975

RODRIGUEZ, CARLOS.

RODRIGUEZ, CARLOS A.

RODRIGUEZ, RITA M.


ROEHM, HARPER A.

ROESCH, RICHARD.

ROGLALSKI, RICHARD J.

ROGATZ, PETER.

ROGERS, ALLAN.

ROGERS, BRIAN.

ROGERS, DAVID M.

ROGERS, FORREST L.

ROGERS, GAINES M.

ROGERS, ROBERT M.

ROGERS, ROBERT T.
Performance appraisals: why don’t they work better? GAO review, v. 10, Fall 1975, p. 73-81.

ROGERS, T. G. P.

ROGOFF, MARTIN A.

ROGOFF, MORTIMER.

ROGOW, ROBERT B.
Lindbeck, Rudolph S. Easy rule for selecting lower-of-cost or market price, by Rudolph S. Lindbeck and Robert B. Rogow. (Auditing and reporting) CPA (NYSS), v. 45, Oct. 1975, p. 77. (Reprint from Accounting review, July 1975, p. 617.)


ROHAN, PATRICK J.


ROHN, FRED H.
How to apply for bond ratings. Touche Ross tempo, v. 21, no. 2, 1975, p. 35.

ROHNER, RALPH J.
Holder in due course in consumer transactions: requiem, revikal, or reformation? Cornell law review, v. 60, April 1975, p. 503-68.

ROHR, ROBERT J.


ROLLINS, W. KEITH.

ROLNICK, PEGGY.

ROMAK, THEODORE.

ROMANO, MICHAEL B.

ROMBRO, ROBERT A.

ROMNEY, KEITH B.

RONAN, SEAN G.
Image man for the EEC. Management (Irish), v. 22, April 1975, p. 58, 60.

RONEN, J.
Transfer pricing - a synthesis: a comment. (Correspondence) Accounting review, v. 50, April 1975, p. 351-4.

RONIS, BENJAMIN.

RONNEBERGER, AL.
Managing by monitor, by Al Ronneberger and Michael B. Tinkler. CA magazine (Can.), v. 107, July 1975, p. 32-7.

ROODE, ROGER L.

ROOSES, LESLIE L.

ROOT, H. PAUL.

ROPE.
See Cord And Twine.

ROSCH, J. THOMAS.

ROSCE, A. MARVIN.

ROSCHOW, JAMES P.
Street of dreams ...post-ERISA ...post-May Day ... post-75 SEC act. Pension world, v. 11, Oct. 1975, p. 15-18, 61.

ROSE, BENJAMIN F.

ROSE, DAVID R.

ROSE, HARVEY N.
How to control rising warehouse labor costs. Production and inventory management, v. 16, First quarter 1975, p. 46-52.

ROSE, JERALD L.
Attend now, deduct later, tax saving tips can be part of convention promotion during this period of xagflation. Transcript (Harris, Kerr, Forster & Co.), v. 31, Dec. 1974, p. 6-8.
ACCOUNTANTS' INDEX 1975

ROSE, PETER S.

ROSE, SANFORD.

ROSE, STANLEY F.
Introduction to Peruvian law for lawyers and businessmen. Tax management international journal, Feb. 1975, p. 3-43.

ROSELL, DAVID L.
SAC commanders' management system. Air force comptroller, v. 9, July 1975, p. 36.

ROSEMAN, ED.

ROSEN, GERALD R.

ROSEN, HOWARD D.
How to select the proper formula clause to fit testator's desires and minimize taxes. Estate planning, v. 3, Autumn 1975, p. 20-8.

ROSEN, KENNETH T.

ROSEN, L. S.
Educational philosophy and examination approach to the comprehensive case question. (Education) CA magazine (Can.), v. 106, March 1975, p. 57-61.

ROSEN, MARTIN.

ROSEN, STEPHEN H.

ROSENBAM, BERNARD L.

ROSENBerg, ALAN S.

ROSENBerg, CAROLYN.

ROSENBerg, CHARLOTTE L.
Pay policies: which will get the most from your staff? Medical economics, v. 52, April 14, 1975, p. 174-9.
Problem-oriented record: the word from Dr. Weed. Medical economics, v. 52, Jan. 6, 1975, p. 78-81.

ROSENBerg, LARRY J.

ROSENBerg, ROBERT L.

ROSENBerg, WILLIAM G.

ROSENFIELD, PAUL.
(Title in publication: The golden opportunity.)

ROSENFIELDr, ROBERT.

ROSENFielDr, JACk.

763
ROSSENTHAL, GERTRUDE SUSAN.

ROSSENTHAL, GERTRUDE SUSAN. Imports and Section 7 of the Clayton act. Cornell law review, v. 60, April 1975, p. 600-36.


ROSENZWEIG, VICTOR M. Insurer liability under rule 10b-5 - the current state of the law. St. John's law review, v. 49, Fall 1974, p. 31-51.

ROSWALD, IRVING. Consideration of probability estimates provided by respondents. (Research notes and communications) Journal of marketing research, v. 12, Feb. 1975, p. 100-3.


ROSOFF, ARNOLD J. Health planning and certification of need under the new federal health planning act. Hospital administration, v. 20, Summer 1975, p. 60-72.


ROTATING BANK ACCOUNTS See Bank Accounts

ACCOUNTANTS' INDEX 1975


ACCOUNTANTS' INDEX 1975

ROTATION OF ACCOUNTANTS AND AUDITORS

See Accountants-Rotation

ROTH, LEONARD S.

ROTH, RANDALL W.

ROTH, RUSSELL B.

ROTHBLUM, URIEL G.

ROTHCHILD, KENNON V.

ROTHMAN, HOWARD J.

ROTHSCHILD, LEONARD W.

ROTHSCHILD, V. HENRY.

ROTHSTEIN, JOEL D.
New York City - real property tax, edited by Joel D. Rothstein. (Local taxation) CPA (NYSS), v. 45, June 1975, p. 53-6.

ROUBINEK, GARY W.

ROULAC, STEPHEN E.


ROULEAU, EUGENE J.

ROUND FIGURES
See Cents Elimination

ROUSE, PAUL.

ROTATION OF ACCOUNTANTS AND AUDITORS

ROUSSEY, ROBERT S.

ROUSSO, DAVID P.

ROUX, ROGER G.

ROWAN, RICHARD L.

RÖWE, DAVID.


ROWE, NIGEL.

RÖWE, RAYMOND T.

ROWLEY, CHARLES.

ROXAS, SIXTO K.


ROY, RAYMOND A.

ROYAL INSTITUTION OF CHARTERED SURVEYORS.

ROYALTIES

Doggrill, Henry P. Licensee estoppel and royalty payments after Lear. Vanderbilt law review, v. 28, March 1975, p. 399-408.


Taxation
See Taxation, United States-Royalties

RUE, LESLIE W.

RUETSCHHOFF, DONALD S.

RUHL, GEORGE J.

RUHLIN, ROBERT R.

RULE 10B-5

RULE 140 (SEC)

RULE 144 (SEC)
ACCOUNTANTS' INDEX 1975

RULE 145 (SEC)

RULE 146 (SEC)

RULE 147 (SEC)

RULES for change of accounting method are clarified by IRS. Taxation for accountants, v. 15, July 1975, p. 50.


RUNG, DAVID.

RUPPERT, RAYMOND C.

RUSH, DAVID F.

RUSHING, WILLIAM.

RUSHMORE, STEPHEN.

RUSS, FREDERICK A.

RUSS, C. W.

RUSSELL, HAROLD F.

RUSSELL, JOHN GEORGE.

RUSSSELL, R.

RUSSSELL, T. ALAN.

RUSLIN, JONATHAN.

RUSSO, J. EDWARD.

RUSSO, SAMUEL M.

RUSTIGAN, EDWARD C.

RUTH, MARVIN S.

RYAN, A. B.

RYAN, A. B.

RYAN, EDWARD D.

RYAN, GERALD.
Do-something option. Management (Irish), v. 21, Dec. 1974, p. 34.

RYAN, JOHN J.

RYAN, KENNETH E.

RYAN, KERRY J.

RYAN, TERENCE M.

RYAN, WILLIAM H.

ACCOUNTANTS' INDEX 1975


RYANS, JOHN K.

RYDBECK, VERNON A.

RYDER, PAUL A.
Dermer, J. D. Role of behavioral measures in accounting for human resources: a reply, by J.D. Dermer and J.P. Siegel. (Correspondence) Accounting review, v. 50, July 1975, p. 579-81.

RYDER, RICHARD G.
Converting a kitchen to the metric system. Hospitals, v. 49, July 1, 1975, p. 45-7.

RYLANDER, JAMES H.
Getting it all together. Retail control, v. 42, Aug. 1974, p. 52-64.
SAAS, WILLIAM J.  

SACHER, CHARLES P.  

SACKMAN, MORRIS.  

SACKROWITZ, HAROLD.  

SACKS, BARRY H.  

SADAN, S.  

SADLER, LINDA A.  

SADLER, PHILIP.  

SADOWSKI, ROBERT P.  

SAFE DEPOSIT DEPARTMENTS  
See Banks And Banking, Safe Deposit Departments

SAFETY  
Haarhoff, Frank E. OSHA in trouble: there's going to be a leadership change, so OSHA now is a lame duck. Factory, v. 8, Aug. 1975, p. 19-24.
Muller, Edward R. Due process and employee safety: conflict in OSHA enforcement procedures. (Notes) Yale law journal, v. 84, May 1975, p. 1380-93.
OSHA - provoked race is on in $3.2 billion safety market. Industrial marketing, v. 59, Dec. 1974, cover, 10-11.
Petersen, Dan. New principles of safety management. Risk management, v. 22, April 1975, p. 6-8, 10.
SAFETY-(Continued)


SAFFORD, HERBERT B.


SAGOFF, MARK.


SAID, KAMAL EL DIEN.

Budgeting model for an institution of higher education. Austin, Tex., University of Texas at Austin, Graduate School of Business, Bureau of Business Research, v.1974. 202 p. (Studies in accounting, no. 6.1) [*250 Sch]


SAKKIBARA, EISUKE.


SAKS, HOWARD J.


SALAMON, GERALD L.


SALANCIK, GERALD R.


SALARIES

See Wages, Fees, Salaries

SALARY CONTINUATION PLANS

See Wages, Fees, Salaries-Wage Continuation Plans

SALE, J. TIMOTHY.


ACCOUNTANTS' INDEX 1975


SALE AND LEASEBACK

See Also Taxation. United States-Sale And Leaseback


SALE, leaseback stands up as two deals over IRS objections. Taxation for accountants, v. 15, Aug. 1975, p. 98.

SALE, leaseback stands up as two deals over IRS objections. Taxation for lawyers, v. 4, Sept./Oct. 1975, p. 124-5.

SALE OF A BUSINESS

See Buying And Selling A Business Taxation, United States-Purchases And Sales

SALE or disposition of a medical practice.


SALES AND SELLING


Dempster, Theodore R. Bulk transfer: the significance of the distinction between sale of goods anddsale of services. (Cases noted) University of Miami law review, v. 29, Spring 1975, p. 597-601.


ACCOUNTANTS’ INDEX 1975

SALES AND SELLING—Continued

Management


Hanan, Mack. Self-evaluation; we’re good at what we think we have to be good at. (Manpower management) Sales management, v. 113, Dec. 9, 1974, p. 40-1.


Henry, Porter. Use the 2-D principle for making the most of sales time. Sales management, v. 114, May 19, 1975, p. 25-7.


Taylor, Thayer C. Why the survey is all-important for you. Sales management, v. 114, April 21, 1975, Entire issue.

Reports and statements


Statistics


Nimer, Daniel A. Pricing the profitable sale has a lot to do with perception. Sales management, v. 114, May 19, 1975, p. 13-14.


Skopal, Thomas E. A copian inquiry follow-up involves salesmen to maximize ad investment. Industrial marketing, v. 60, Jan. 1975, p. 58, 60.


Accounting


Referral of recognition of sales vulnerable to return. (Auditing and reporting) CPA (NYSS), v. 45, June 1975, p. 83. (Excerpt from News summary (Main Laffrentz & Co.), March 1975.)

Costs


How to make them work for you. Sales management, v. 114, June 2, 1974, p. 39-44.


Data processing

Taylor, Thayer C. Why some GE salesmen tell it to a computer. Sales management, v. 115, Aug. 18, 1975, p. 4-7.

Japan


Law

SALES BUDGETS

SALES BUDGETS
See Budgets, Business-Sales

SALES CONVENTIONS
See Conventions

SALES EXECUTIVE CLUB OF NEW YORK

SALES FORECASTING
See Also Business Forecasting


ACCOUNTANTS' INDEX 1975

Where 1975 industry sales will be brightest. (SM sales graph) Sales management, v. 113, Dec. 9, 1974, p. 10.

SALES MANAGEMENT (MAGAZINE).


SALES TAX
See Taxation, United States-Sales And Use Taxes


SALESMEN
See Also Taxation, United States-Salesmen Wages, Fees, Salaries-Salemen


Henry, Porter. Use the 2-D principle for making the most of sales time. Sales management, v. 114, May 19, 1975, p. 25-7.


Skopal, Thomas E. Acopian inquiry follow-up involves salesmen to maximize ad investment. Industrial marketing, v. 60, Jan. 1975, p. 58, 60.


SALESMEN'S CARS
See Automobile Operation

SALINAS, RAMON C.

SALISBURY, STEPHEN R.

SALKEVER, DAVID S.

SALLY, WILLIAM D.


SALMON, J. R.


SALTER, LESTER H.


SALER, MALCOLM S.

SALESMEN-(Continued)

SAVADOR, MICHAEL S.

SAVAGE
See Also Depreciation, Depletion And Obsolescence-Salvage

Junk Dealers
Scrap, Waste, Spoilage
Used Material And Equipment

SALWEN, JACK B.

SALYZYN, VLADIMIR.

SALZ, ALAN H.
Sale of residence - Sec 1034(d) tax trap. (Tax clinic) Tax adviser, v. 6, Feb. 1975, p. 80.

SALZMAN, ROY M.

SAMLI, A. COSKUN.

SAMPLING
See Testing And Sampling

Work Sampling

SAMPSON, C. B.

SAMPSON, DOUGLAS J.

SAMPSON, THOMAS A.

SAMSON, THOMAS F.
Comment on Audits of service-center-produced records. (Letters to the editor) CPA journal, v. 45, April 1975, p. 5-6.

SAMUEL-CAHN, ESTER.

SAMUELS, WARREN J.

SAMUELSON, A. T.
Average rate and repayment studies for federal power systems - a reporting enigma. GAO review, v. 10, Fall 1975, p. 40-50.

773
ACCOUNTANTS’ INDEX 1975

SANCHEZ, R. MICHAEL.


SANCHEZ-BELL, ANTONIO.


SANDBERG, MICHAEL P.


SANDEN, B. KENNETH.


SANDERSON, D. J.


SANDERSON, GEORGE R.


SANDERSON, RICHARD L.


SANDBORF, C. T.


SANDBORF, CEDRIC.


SANDBLOW, LESLIE J.


SANDEMAIER, PHILIP J.


SANDOR, RICHARD L.


SANITARIUMS

See Hospitals Institutions

SANITARY DISTRICTS

See Sewerage

SANITARY LANDFILL OPERATIONS

See Refuse

SANITARY SUPPLIES

See Cleaning And Polishing Preparations

SANT, ROGER W.


SANTHANAM, R.


SANTI, D. W.


SANTOMERO, ANTHONY M.


SAPP, VINCENT D.

How a two-tiered partnership arrangement can be used to minimize tax liabilities. (Partnerships and Subchapter S) Journal of taxation, v. 42, Jan. 1975, p. 21-5.

SARELL, MOSHE.


ACCOUNTANTS' INDEX 1975

SARETT, MORTON R.

SARGENT, P. MICHAEL.

SARGOL, STANLEY S.
How to run (or not run) a railroad. GAO review, v. 10, Fall 1975, p. 28-39.

SARIKAS, ROBERT H.

SARKARI, NOSHIR P. D.

SARLEY, VINCENT C.
Here's consultation help you may overlook. Medical economics, v. 52, March 17, 1975, p. 170-1, 175-6, 181.

SARMA, G. R.

SARNAT, MARSHALL.

SARDAL, CARL ERIK.

SASS, C. JOSEPH.
MIS - are you missing the plane? (Spectrum) Infosystems, v. 22, March 1975, p. 50-1, 64.

SASSOON, DAVID M.

SATYAMURTHI, Y.
Joint products costing. Management accountant (India), v. 9, Aug. 1974, p. 578-84.

SAUERHAFT, STAN.

SAUL, D. C.
Fiscal management. (Administrative reviews) Hospitals, v. 49, April 1, 1975, p. 51-2, 55-6.

SAUNDERS, CHARLES L.
SAVINGS AND LOAN ASSOCIATIONS—Data processing— (Continued)

Kulczyzyk, Maria. What are the bankers up to? And why do they want to keep thrills out? Savings & loan news, v. 95, Nov. 1974, p. 62-7.

Finance

Financial management
Hollensteiner, James A. Inflation or recession? (Money market) Savings & loan news, v. 95, Nov. 1974, p. 29.

Financial planning

Government regulation

Insurance

Management
Bowles: ’75 is the year for change. Savings & loan news, v. 95, Dec. 1974, p. 50-3.

Marketing

ACCOUNTANTS' INDEX 1975


Mergers

Rates

Services

Statistics

Taxation
See Taxation, United States - Savings And Loan Associations

Transfer systems
Kulczyzyk, Maria. What are the bankers up to? And why do they want to keep thrills out? Savings & loan news, v. 95, Nov. 1974, p. 62-7.

SAVINGS AND LOAN ASSOCIATIONS (GREAT BRITAIN)
See Building Societies (Great Britain)

SAVINGS AND THRIFT PLANS
See Also Taxation, United States-Savings And Thrift Plans

SAVINGS BANK LIFE INSURANCE
See Insurance, Savings Bank Life

SAVINGS BANKS
See Banks And Banking, Savings Banks

SAWILL, JOHN C.

SAWILLS
See Also Lumber Manufacturers
ACCOUNTANTS' INDEX 1975

SAWYER, HOWARD G.
How to select international media, or, what's the German word for bleed? (Perspectives) Industrial marketing, v. 59, Dec. 1974, p. 36, 38.
Invitations to enmii for lunch flow in from meeting planners. (Perspectives) Industrial marketing, v. 60, Jan. 1975, p. 45-6.

SAWYER, LAWRENCE B.

SAWYER, RAY.

SAVERS, JOHN G.
Operational auditing is alive and well. CA magazine (Can.), v. 106, April 1975, P. 28-31.

SCACE, ARTHUR R. A.
Canadian taxation of transactions and transfers of nonresidents. Real property, probate and trust journal, v. 10, Fall 1975, p. 389-94.
When an American plans to acquire property in Canada; some questions and related probate problems, part 1: federal and Ontario law. Real property, probate and trust journal, v. 10, Fall 1975, p. 364-77.

SCAMELL, RICHARD W.

SCANLAN, MICHAEL J.

SCANLAN, T. F.
Ways to provide your clients with more effective representation when dealing with the IRS. Taxation for accountants, v. 15, July 1975, p. 15-18.

SCANLON, SALLY.

SCANTLEBURY, DONALD L.

SCAPENS, R. W.

SCARBOURGH, D.
Office landscaping - the best solution? (Management services) Chartered accountant in Australia, v. 45, April 1975, p. 31-5.

SCHACHNER, LEOPOD.

SCHADT, ROBERT R.

SCHAEFFER, MARGARET K.

SCHAEFFER, DIRK.
Time to tot up a social audit. International accountant (Eng.), v. 45, no. 3, 1975, p. 15-16.

SCHAFER, CHARLES P.
Professional corporations still advantageous despite increase in HR 10 plan deductions, by Charles P. Schaefer and Gary H. Friedman. Law office economics and management, v. 16, Summer 1975, p. 296-309.

SCHAFER, ELEANOR O.

SCHALL, LAWRENCE D.

SCHALLER, CAROL A.

SCHANES, STEVEN.

SCHANTZ, DAVID G.

SCHIPANO, DONALD.

SCHIPANO, RUTH G.
ACCOUNTANTS' INDEX 1975


Orlicky, Joseph A. Closing the loop with pegged requirements and the firm planned order. Production and inventory management, v. 16, First quarter 1975, p. 35-45.


ACCOUNTANTS' INDEX 1975


SCHEDULING, SHORT INTERVAL
See Short Interval Scheduling

SCEHEELE, L. RUSTY.

SCHÜRER, EDWARD A.

SCHIBLIA, SHIRLEY.

SCHOUEN, EDGAR H.

SCHIJNKMAN, ALAN D.

SCHILLERBACH, BURTEN.
To have a more effective role in advertising, admen must know other functions. Industrial marketing, v. 60, June 1975, p. 78, 81.

SCHENCK, WILLARD W.

SCHENK, DEBORAH HUFFMAN.

SCHENKMAN, STANLEY.

SCHENENRO, OSVALDO H.

SCHEPER, CHARLES R.

SCHERR, E. HERBERT.

SCHIFF, MICHAEL.

SCHIFFEL, DENNIS.

SCHILLING, GERALD W.

SCHILLO, JOHN J.

SCHINDLER, JAMES S.

SCHLACHTER, JOHN L.

SCHLEH, EDWARD C.

SCHLEEN, JACQUES T.


Deductions under Section 691 for estate tax attributable to income in respect of a decedent consisting of long term capital gain income, by Jacques T. Schlenenger and David J. Garrett. (Current tax developments) Estate planning, v. 3, Autumn 1975, p. 43-4

Double benefit derived from posthumously paid state gift taxes, which are allowed as both a deduction from decedent's estate under Section 2053 and as a credit for state death taxes paid under Section 2011, by Jacques T. Schlenenger and David J. Garrett. (Current tax developments) Estate planning, v. 2, Summer 1975, p. 231-2.


Inexorable sweep of Section 2042(2) causes life insurance proceeds to be includable in estate of decedent-insured, by Jacques T. Schlenenger and David J. Garrett. (Current tax developments) Estate planning, v. 3, Autumn 1975, p. 41-3.


Marital share gift conditioned on wife's filing of written election to accept the bequest held to qualify for marital deduction; right of election seen as similar to that granted by statute to disinherited spouse, by Jacques T. Schlenenger and David J. Garrett. (Current tax developments) Estate planning, v. 2, Summer 1975, p. 236-8.

SCHEDULING- (Continued)

Payment made by legatee, pursuant to executory contract entered into with other now deceased legatees, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 2, Spring 1975, p. 179-80.


Service issues three revenue rulings that rental properties held for the production of income do not qualify as a closely held business...under Section 6166(a), by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 3, Autumn 1975, p. 45-6.


**SCHLIESINGER, EDWARD S.**


Seven case histories of irrevocable trusts. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*, Indianapolis, 1974, Chapter 74-2.) [750.2 I]

**SCHMERLER, JOSEPH.**

Investigating swimming pool liability cases. (Losses and claims) *Best's review* (Property-liability ed.), v. 75, Feb. 1975, p. 36, 38, 40, 42.

**SCHMIDT, ARTHUR L.**

Management information from accounting records. (Focus on finance) *Hospitals*, v. 49, June 1, 1975, p. 44.

**SCHMIDT, DIETER.**


**SCHMIDT, HENRY W.**


**SCHMIDT, L. LEE.**


**SCHMIDT, RICHARD.**


**SCHMIDT, JOSEPH C.**


**SCHMIDT, THOMAS G.**


**SCHMITZ, HOMER H.**

There's more than one consideration for the accounting treatment of purchased software. *Hospital financial management*, v. 29, Aug. 1975, p. 21-4.

**SCHNABOLK, CHARLES.**


**SCHNEE, EDWARD J.**

Allocation of trust deductions to nontaxable income; a clarification. (Tax clinic) *Tax adviser*, v. 6, Feb. 1975, p. 85.


When alternate valuation date should be used if value of gross estate has increased. *Estate planning*, v. 2, Winter 1975, p. 74-81.

**SCHNEIDER, DONALD P.**


**SCHNEIDER, HENRY.**


**SCHNEIDER, JERRY A.**


**SCHNEIDER, CRAIG ERIC.**


**SCHNEPPLE, GREGG R.**


**SCHNIDMAN, FRANK.**


**SCHOAF, THOMAS L.**


**SCHOEFFLER, WILLIAM R.**


**SCHOENFELD, DONALD A.**

ACCOUNTANTS' INDEX 1975

SCHOENFELD, HANNS-MARTIN.

SCHOLARSHIPS
See Awards, Prizes And Contests

SCHOLLHAMMER, HANS.
Steiner, George A. Pitfalls in multi-national long-range planning. by George A. Steiner and Hans Schollhammer. Long range planning, v. 8, April 1975, p. 2-12.

SCHONBERGER, RICHARD J.

SCHOOL BUSES
See Also Motor Buses

SCHOOL DISTRICTS
See Schools And Colleges, Public

SCHOOLS AND COLLEGES
Accounting
National Association Of College And University Business Officers. College and university business administration. Washington, c1974. 1 v. (looseleaf) [250 Sch]
Auditing
Budgeting
Said, Kamal el Dien. Budgeting model for an institution of higher education. Austin, Tex., University of Texas at Austin, Graduate School of Business, Bureau of Business Research, c1974. 202 p. (Studies in accounting, no. 6.) [*250 Sch]
Program

Costs

Data Processing
See Also Computers - Effect On Education

Directories

Finance

Financial management
National Association Of College And University Business Officers. College and university business administration. Washington, c1974. 1 v. (looseleaf) [250 Sch]

Internal auditing
SCHOOLS AND COLLEGES—Management

Management


National Association Of College And University Business Officers. College and university business administration. Washington, c1974. 1 v (looseleaf) [250 Sch]


Personnel


Reports and statements
National Association Of College And University Business Officers. College and university business administration. Washington, c1974. 1 v (looseleaf) [250 Sch]


(Sfrom the official summary of a Price Waterhouse & Co. position paper.)

Scotland

SCHOOLS AND COLLEGES, ACCOUNTING


Australia

Canada
Gayton, Robert J. Improving university/accounting profession relations. (Education) CA magazine (Can.), v. 107, July 1975, p. 67-70.

Nigeria

Philippines
SCHOOLS AND COLLEGES, BUSINESS
Scramble for MBAs. (Executive ledger) *Dun's review*, v. 105, June 1975, p. 87-8.
Simkin, Mark G. Introduction to data processing and the large business class: the Hawaii experience. *Collegiate news and views*, v. 28, Winter 1974-75, p. 3.2.
Tinari, Frank D. Introducing the educational opportunity fund student to the business curriculum: the experience at Seton Hall University, by Frank D. Tinari and George Garrison. *Journal of business* (Seton Hall), v. 13, May 1975, p. 23-32.

SCHOOLS AND COLLEGES, NEGRO
Graduate programs
Management

SCHOOLS AND COLLEGES, JUNIOR COLLEGES
Directories
SCHOOLS AND COLLEGES, LAW

SCHOOLS AND COLLEGES, ACCOUNTING—South Africa

SCHOOLS AND COLLEGES, MEDICAL

SCHOOLS AND COLLEGES, PUBLIC
Audiating
Finance
Statistics

SCHOTLAND, ROY A.

SCHRAEDER, ROBERT J.
Comment on the need for the exceptional exercise of management and regulatory responsibility in the insurance industry. *Best's review* (Property/liability ed.), v. 75, March 1975, p. 12, 14, 16, 18, 90.

SCHRAGE, LINUS.

SCHRIMM, CARL J.

SCHRIEBMAN, ROBERT S.
ACCOUNTANTS' INDEX 1975

SCHUSSEL, GEORGE.

SCHUSTER, JAY R.
Management-compensation policy and the public interest.

SCHUTZER, A. I.

SCHUYLER, DANIEL M.

SCHWAB, BERNHARD.

SCHWAB, RICHARD J.

SCHWAN, EDWARD S.

SCHWARTZ, BARBARA W.

SCHWARTZ, DAVID HERBERT.

SCHWARTZ, DONALD A.

SCHWARTZ, HERBERT E.

SCHWARTZ, HOWARD.

SCHWARTZ, MARTIN S.
SCHWARTZ, SHELDON.
Liquidating a real estate corporation. (Real estate tax topics) Real estate review, v. 5, Fall 1975, p. 22-8.

SCHWARTZ, WILLIAM.

SCHWARTZMAN, HERMAN.

SCHWARTZ, SHELDON.
Tax-free exchanges of real estate. (Real estate tax topics) Real estate review, v. 5, Spring 1975, p. 21-5.

SCHWARZ, LEROY B.

SCHWARZ, MARYLyn.

SCHWARZ, TED.

SCHWEIGER, IRVING.

SCHWENBERGER, ALBERT G.

SCHWEITZER, DONALD L.

SCHWEITZER, STUART A.

SCHWENDIMAN, CARL J.

SCHWIEGER, BRADLEY J.

SCHWIESOW, DAVID R.

SCIENTIFIC APPARATUS MANUFACTURERS
See Also Dental Supplies Manufacturers Instrument Manufacturers Medical And Surgical Equipment And Supplies Manufacturers

SCIENTIFIC MANAGEMENT

SCIENTISTS
See Also Professional Men, In Previous Indexes

SCOBEL, DONALD N.

SCOLNICK, ROBERT S.

SCOMA, LOUIS.


SCOPE of new residence credit explained by IRS. Taxation for accountants, v. 15, July 1975, p. 29.

SCOTT, CHARLES E.

SCOTT, CLAUDIA DEVITA.
Forecasting local government spending. Washington, Urban Institute, c1972. 142 p. (Prepared in cooperation with the Municipal Finance Officers Association) [344 S]

SCOTT, DAVID F.
SCOTT, DAVID F.- (Continued)


SCOTT, DR.


SCOTT, GEORGE M.


SCOTT, HOWARD F.


SCOTT, IRA O.


SCOTT, JOHN E.


SCOTT, LAWRENCE W.


SCOTT, RICHARD A.


Parable of the wandering accounting student or the concept of general price-level changes. Journal of commercial bank lending, v. 57, June 1975, p. 56-60.

SCOTT, RICHARD T.

Banker, the surety and... oh yes, the contractor. Journal of commercial bank lending, v. 58, Nov. 1975, p. 39-43.

SCOTT, ROBERT C.


SCOTT, TONY.


SCOTT, W. E.


SCOTT, WILLIAM G.


SCOTT, WILLIAM L.

SEBENIUS, W. G.  

SEC ACCOUNTING  
*See Also* Accounting Series Releases  
Reports - To Securities And Exchange Commission  
United States - Securities And Exchange Commission


SECHTER, ROBERT J.  

SECKLER, DAVID W.  


SECOND-HAND DEALERS  
*See* Junk Dealers  
Scrap, Waste, Spoilage  
Used Material And Equipment

SECRET RESERVES  
*See* Reserves-Secret

SECRETARIES (CORPORATION)  
*See* Corporations-Secretaries

SECURED TRANSACTIONS  

SECURING the computer.  

SECURITIES  


Connelly, Julie. What the market timers are saying now. *Institutional investor*, v. 9, Jan. 1975, p. 68-70, 72-3.


ACCOUNTANTS’ INDEX 1975


Fein, Carol A. Reinspection of purchase and sale under Section 16(b). (Notes) Brooklyn law review, v. 41, Summer 1974, p. 91-133.


Galen, Richard E. Securities law - section 16(b) - an exchange of securities pursuant to a merger does not constitute a section 16(b) purchase unless... (Recent decision) George Washington law review, v. 42, Aug. 1974, p. 1141-56.


ACCOUNTANTS' INDEX 1975

Going private: the first cases. (Regulation) Institutional
Goldberg, Stuart Charles. Restricted and control securities: the
Goldberg, Stuart Charles. SEC's new Rule 144 governing
Gore, Richard J. Securities regulation: promissory notes and
the commercial paper exemption/exclusion provisions of the
Gottesman, Michael J. Brokers' derivative liability: does
Green, Robert S. Private placements of securities under Rule
146, by Robert S. Green and Derek A. Wittner. Practical
Hart, Ira. Securities regulation of real estate developments
- financing arrangements considered as an extension of
Hawthorne, Bruce N. Municipal bonds and the federal
securities laws: the results of forty years of indirect regulation.
Hicks, J. William. Recapitalizations under Section 3(a)(9) of
Huerter, Gary L. Plight of the pledgee under rule 144.
Hurlock, E. Kingdon. Fiduciary responsibility and negotiated
Ishael, David B. Overview of accountants' duties and liabilities
under the federal securities laws and a closer look at
Jacobs, Arnold S. Birnbaum in flux: significant 10b-5 develop-
Kant, Robert S. SEC rule 147 - a further narrowing of the
Kapp, Roger W. Resales of sales of registered securities
acquired in acquisition transactions, by Roger W. Kapp and
Robert M. Hart. (No-action letter highlights) Securities
Mathews, Arthur F. Liabilities of lawyers under the Federal
McCarthy, Christopher M. Rule 10b-5 - expanding insider
McIntyre, J. Lawrence. Cashing in after the reorganization:
federal securities law considerations. (In Institute On
Federal Taxation, 32nd, New York University, 1973. Proceed-
ings. New York, c1974, p. 673-96.) [751 N]
Miller, Dean E. Direction of trust supervision. Trusts &
Miller, Stephen R. Lessons for future counselling of insurers
involving ethics, liabilities, and securities regulation, by
Mizrach, Richard. Recent developments in the extraterritorial
application of section 10(b) of the Securities and exchange
Mounce, Kenneth A. Accounting for real estate. Ohio State

SECURITIES--Government regulation-(Continued)

Raben, John R. Recent developments in the marketability of
investment letter securities. (In Cohen, Manuel F. Letter
stock: implications of new Rule 144. 2nd ed. New York, 1972, p. 135-64.) [724 C]
Reliance requirement in private actions under SEC rule 10b-
Rosenzweig, Victor M. Insider liability under rule 10b-5 - the
Shenk, James R. Securities regulation - rule 10b-5: develop-
ment of an inquiry notice standard of conduct in the
Simonetti, Gilbert. Congressional scorekeeping; review of the
93rd Congress. (Washington report) Journal of accountancy,
v. 139, Jan. 1975, p. 35-40.
Sommer, A. A. Professional responsibility: how did we get
Special report: SEC conference. (News report) Journal of
accountancy, v. 139, Feb. 1975, p. 9-10, 12, 14, 16.
Survey of 1974 securities laws developments, by Patrick K.
Treadway, James C. SEC enforcement techniques: expanding
and exotic forms of ancillary relief. Washington and Lee law
Van Camp, Brian. Securities regulation of real estate in-
vestments: the California model. Ohio State law journal,
Waltem, Clifford Logan. Extraterritorial application of Section
16(b) of the Securities exchange act 1934 - Wagman
v. Astle, 380 F. supp. 497. (Notes & comments) Washington and Lee law review,
v. 32, Summer 1975, p. 699-718.
Wander, Herbert S. Rule 144 adopted. (In Cohen, Manuel F.
Weiss, Jerome P. So you think you're exempt from the

Australia
Submission on the Corporations and securities industry bill

Florida
Bell, John P. A. Corporate law and securities regulation, by
John P. A. Bell. (With Craig G. Goodman. University of Miami

France
1975, p. 585-668.

Great Britain
1975, p. 585-668.

Israel
Dotan, Y. Periodical and immediate reports under the

Japan
1975, p. 585-668.

Mexico
1975, p. 585-668.

Netherlands
1975, p. 585-668.

789
SECURITIES—Government regulation—Switzerland

--- Switzerland

--- West Germany

Mortgage-backed
Draper, James F. How now, Ginnie Mae? (Fresh look at real estate) Pension world, v. 11, April 1975, p. 31-3.

New Zealand

Portfolios
Building a pension portfolio that won't let you down. Medical economics, v. 52, Sept. 1, 1975, p. 110, 113.
Case for going international. Institutional investor, v. 9, March 1975, p. 73-74.

ACCOUNTANTS' INDEX 1975

Draper, James F. How now, Ginnie Mae? (Fresh look at real estate) Pension world, v. 11, April 1975, p. 31-3.
Insurance industry stock holdings. Best's review (Property/ Liability), v. 76, July 1975, p. 24-5.

790
ACCOUNTANTS’ INDEX 1975

SECURITIES—Private placements (Continued)


Restricted


Valuation


Theft


Valuation


Classification and carrying amount of marketable securities. (Auditing & reporting) CPA journal, v. 45, April 1975, p. 87-8.


Seidler, Lee J. Marketable securities will be written down to market. Accounting issues (Bear Stearns & Co.), Feb. 20, 1975, p. 2-10. (Reprint file, *A)

ACCOUNTANTS’ INDEX 1975

New Zealand


SECURITIES ACT OF 1933

See Also Investments-Government Regulation Securities-Government Regulation United States-Securities And Exchange Commission


Oakes, Ronald W. Judicial control of cash tender offers - a few practical recommendations. (Notes) Indiana law journal, v. 50, Fall 1974, p. 114-42.

792
ACCOUNTANTS' INDEX 1975

Overman, Dean L. Registration and exemption from registration of employee compensation plans under the Federal securities laws. Vanderbilt law review, v. 28, April 1975, p. 455-85.


Weiss, Jerome P. So you think you're exempt from the federal securities laws. Cooperative accountant, v. 28, Spring 1975, p. 3-14, 88.

SECURITIES ACTS AMENDMENTS OF 1975


SECURITIES BROKERS

See Also Examinations, Securities Brokers

Investment Companies

Investments

Securities


Goldstein, Bruce S. Proposed rule 3a12-s - a high price for an exemption from regulation T for condominium securities, by Bruce S. Goldstein and Robert J. Van Der Wall. (Comments) University of Miami law review, v. 29, Fall 1974, p. 89-118.


Schutzen, A. I. What commission will your broker charge you now? Medical economics, v. 52, June 23, 1975, p. 147-8, 151.


Auditing


Fees and commissions


Finance


Financial management


Government regulation


Liability


Diczok, Paul. District Court grapples with Ninth Circuit's new 10b-5 flexible duty standard. (Recent cases) Securities regulation law journal, v. 3, Summer 1975, p. 188-90.


Reports and statements


SECURITIES EXCHANGE ACT OF 1934

See Also Investments-Government Regulation

Securities-Government Regulation

Stock Exchanges-Government Regulation

United States-Securities And Exchange Commission


SECURITIES EXCHANGE ACT OF 1934-(Continued)


Egan, Claire V. Securities - possible antitrust violation held insufficient to warrant injunction against tender offeror or duty of disclosure to target shareholders. (Notes) Fordham law review, v. 43, Dec. 1974, p. 494-95.


Fein, Carol A. Reinspection of purchase and sale under Section 16(b). (Notes) Brooklyn law review, v. 41, Summer 1974, p. 91-133.


Galen, Richard E. Securities law - section 16(b) - an exchange of securities pursuant to a merger does not constitute a section 16(b) purchase unless... (Recent decision) George Washington law review, v. 42, Aug, 1974, p. 1141-56.


Oakes, Ronald W. Judicial control of cash tender offers - a few practical recommendations. (Notes) Indiana law journal, v. 50, Fall 1974, p. 114-42.

Overman, Dean L. Registration and exemption from registration of employee compensation plans under the Federal securities laws. Vanderbilt law review, v. 28, April 1975, p. 455-85.


Smith, Edgar A. Gold v. Sloan: Section 16(b)'s application to short swing trading in post-merger situations. (Notes) University of Pittsburgh law review, v. 36, Fall 1974, p. 139-52.


Weiss, Jerome P. So you think you’re exempt from the federal securities laws. Cooperative accountant, v. 28, Spring 1975, p. 3-14, 88.

SECURITIES INDUSTRY ACTS (AUSTRALIA)

See Securities - Government Regulation - Australia

SECURITIES INVESTOR PROTECTION ACT OF 1970


SECURITIES MARKETS


Connelly, Julie. What the market timers are saying now. Institutional investor, v. 9, Jan. 1975, p. 68-70, 72-3.


Great Britain

International

Ireland

SECURITIES UNDERWRITERS

Liability

SECURITY ANALYSTS
See Also Computers - Effect on Security Analysts


SED announces plan to evaluate public accountants. (News & views) CPA (NYSS), v. 45, Oct. 1975, p. 9. (From a New York State Education Dept. news release dated June 26, 1975.)

SEED, NICHOLAS J. S.

Making the least of your losses. (Taxation) CA magazine (Can.), v. 106, May 1975, p. 67-70.

SEELYE, ALFRED L.


SESE, LLOYD D.


SEFFERINO, JOSEPH R.


SEFFINGER, FRANK D.


SEGAL, TERRY P.


SEGALL, JOEL.


SEGHERS, PAUL D.


SEGMENT REPORTING

See Diversified Companies - Reports And Statements

SEIDEL, ARTHUR H.


SEIDLER, LEE J.

Companies may talk about LIFO versus FIFO again; sort of. Accounting issues (Bear Stearns & Co.), Feb. 20, 1975, p. 11-12. (Reprint file, *A)


FASB standard no. 4: extinguishment of debt. Accounting issues (Bear Stearns & Co.), Aug. 6, 1975, p. 4-5. (Reprint file, *A)

FASB standard no. 5: no more general reserves. Accounting issues (Bear Stearns & Co.), Aug. 6, 1975, p. 6-12. (Reprint file, *A)

FASB's tentative, interim provisional proposal will make gains on retirement of debt extraordinary items. Accounting issues (Bear Stearns & Co.), Feb. 20, 1975, p. 13. (Reprint file, *A)


Impacts of percentage depletion repeal on oil and gas companies. Accounting issues (Bear Stearns & Co.), April 29, 1975, p. 1-5. (Reprint file, *A)

Marketable securities will be written down to market. Accounting issues (Bear Stearns & Co.), Feb. 20, 1975, p. 2-10. (Reprint file, *A)


Will banks be required to write off more REIT loans? Accounting issues (Bear Stearns & Co.), Oct. 15, 1975, p. 2-3. (Reprint file, *A)

Will banks write off their holdings in New York City bonds? Accounting issues (Bear Stearns & Co.), Aug. 6, 1975, p. 2-3. (Reprint file, *A)

SEIDMAN, H. A.


SEIF, WILLIAM J.

Do 52 weeks make a year? (Auditing and reporting) CPA (NYSS), v. 45, Aug. 1975, p. 43-4.

ACCOUNTANTS' INDEX 1975

796
SEINK, EDWARD J.

SEITZ, PAUL C.

SEKHAR, R. C.

SELIBO, CARL.

SELDERN, RICHARD T.


SELECTED papers 1974.

SELECTION OF ACCOUNTING PERSONNEL
See Accountancy Profession-Selection Of Personnel

SELF-EMPLOYED INDIVIDUALS TAX RETIREMENT
See Taxation, United States-Pensions-Self-Employed


SELF-INCINNICATION
See Taxation, United States - Privilege Against Self-Incinnication

SELF INSURANCE
See Insurance, Self


SELFridge, RICHARD J.

SELINK, EDWARD J.

SELIGMANN, WILLIAM A.

SELINGER, JERRY R.

SELINSKE, CHARLES E.
My pension plan is killing me. *Pension world*, v. 11, June 1975, p. 21-2, 24, 26-7, 43.

SELLERS, JAMES H.

SELLING
See Sales And Selling

SELLING A BUSINESS
See Buying And Selling A Business

SELLS AWARDS
See Awards, Prizes And Contests

SEMANTICS
See Terminology

SEMON, THOMAS T.


SEN, SUBRATA K.


SENCHACK, ANDREW J.

SENECAL, DAVID.


SENQUE, PETER.
ACCOUNTANTS' INDEX 1975

Separate...but hardly equal: 3rd annual portfolio analysis of insurance company separate accounts. Pension world, v. 11, June 1975, p. 12-13, 18-20, 47-50.

SEROTA, GILBERT R.

SERVICE CENTERS
See Data Processing Service Organizations

SERVICE DEPARTMENTS
See Also Maintenance And Repairs

Shift to microfiche benefits service program. Information and records management, v. 9, Sept. 1975, p. 36-8.

Accounting
Bank Of America. Building maintenance services. San Francisco, 1974. 20 p. (Small business reporter, v. 12, no. 3) [p165.5 B]

Cost accounting

SERVICE ENTERPRISES
See Also Banks And Banking
Hotels
Laundries
Telephone And Telegraph

McKee, David L. Metropolitan service employment in the Fourth Federal Reserve District. Akron business and economic review, v. 6, Fall 1975, p. 30-4.

SERVICE STATIONS
See Automobile Service Stations

SERVICE TOOLS
See Tool Manufacturers

SERVICES OF THE ACCOUNTANT
See Accountants' Office-Services

SET THEORY
ACCOUNTANTS’ INDEX 1975


SETHI, S. PRAKASH.


SETON HALL UNIVERSITY.
Tinari, Frank D. Introducing the educational opportunity fund student to the business curriculum: the experience at Seton Hall University, by Frank D. Tinari and George Garrison. Journal of business (Seton Hall), v. 13, May 1975, p. 23-32.


SEYASTOPULO, J. D.
Institute’s professional indemnity insurance scheme. Accountant’s magazine (Scot.), v. 79, Nov. 1975, p. 389-91.

SEVENFOLD increase in minicomputers predicted. (Computer commentary) Accountant (Eng.), v. 171, Dec. 19/26, 1974, p. 842.


SEVERENCE PAY
See Wages, Fees, Salaries-Severance Pay

SEVERIENS, J. T.

SEWELL, SALLIE W.

SEWERAGE
See Also Refuse

SEXTON, JOHN J.


SEXTON, JON.

SEXTON, MERRILL C.

SEYMOUR, DAVID E.

SHADMON, DORIKAM.

SHADOW PRICES
See Opportunity Costs

SHEAFFER, RUTH G.

SHAFRITZ, JAY M.

SHAGORY, GEORGE E.

SHAH, B. R.

SHAH, G. M.

SHAH, P. N.

SHALIT, SOL S.


799
SHANDLER, PHILIP.

SHANDLER, PHILIP.

SHANE, PRESSON S.

SHANE, STEWART P.

SHANK, ANDREW G.

SHANK, JOHN.

SHANN, ROBERT A.

SHANNON, DONALD S.

SHANNON, JOHN.

SHANNON, R. M.
Study group report on objectives; its methods and operations. Arthur Andersen chronicle, v. 35, Jan. 1975, p. 31-5.

SHANZER, HERBERT M.

SHAPIRO, ALAN C.

SHAPIRO, FRED RICHARD.

SHAPIRO, HARRY D.

SHAPIRO, HARVEY D.
Lease financing’s moment of truth. (Corporate financing) Institutional investor, v. 9, May 1975, p. 85-7, 89-90, 120.

SHAPIRO, IRVING S.

SHAPIRO, LESLIE S.

SHAPIRO, THEODORE.

SHAPO, MARSHALL S.

SHARE OWNERS
See Stockholders


SHARES
See Securities

SHARF, JAMES C.

SHARKEY, JAMES R.

SHARMA, C. K.

SHARMA, K. L.

SHARON, ANDRE.

SHARP, DUANE E.
ACCOUNTANTS' INDEX 1975

SHARP, J. FRANKLIN.

SHARP, KENNETH J.
Britain must stay in EEC. Accountant (Eng.), v. 172, Feb. 6, 1975, p. 192.

SHARPE, IAN G.

SHARPE, WILLIAM F.

SHARPSTON, MICHAEL J.

SHASHUA, LEON.

SHUB, LARRY N.

SHAW, E. R.
World monetary co-operation and reform - stability or collapse? Accountant (Eng.), v. 172, March 6, 1975, p. 308-11.

SHAY, PHILIP W.

SHEEAN, JAMES B.

SHEEHAN, JOHN.

SHEEHY, MAURICE P.

SHEEHY, MORGAN.
Do you know where you're going? Management (Irish), v. 22, April 1975, p. 20-3.

SHEFSKY, LLOYD E.

SHEHAR, A. K. CHANDRA.
Costing in processes with cross transfer. (Students' section) Management accountant (India), v. 9, Sept. 1974, p. 699-701.

SHELTON, ALAN.

SHELDON, SARI S.

SHELL, RICHARD C.

SHELL CORPORATIONS
See Corporations, Shell

SHELL OIL COMPANY.

SHELLERBERGER, JOHN S.

SHELTON, JOHN W.

SHELTON, ROBERT M.
Inside HFMA. Hospital financial management, v. 5, April 1975, p. 57.

SHENEFIELD, JOHN H.

SHENK, JAMES R.

SHENKEL, WILLIAM M.

SHENKIR, WILLIAM G.

SHEPPARD, JOHN W.

SHARP, J. FRANKLIN.
ACCOUNTANTS' INDEX 1975


SHERBY, ANDY.


SHERBY, RAPHAEL.


SHERIDAN, BART.


SHERK, DONALD R.

Foreign investment in Asia: Japan vs the U.S. Columbia journal of world business, v. 9, Fall 1974, p. 95-104.

SHERMAN ACT

See Also Antitrust


Antitrust law - Schwinn re-cycled - enforced restrictions on location of franchised retail outlets held a per se violation of section 1 of the Sherman act. New York University law review, v. 49, Nov. 1974, p. 957-70.


Antitrust-price fixing. (Recent decisions) Brooklyn law review, v. 41, Fall 1974, p. 349-68.


Lipson, Barry J. Legality of refusals to deal. Practical lawyers, v. 21, April 15, 1975, p. 77-84.


SHEPPARD, PETER T.


SHERWIN, SIDNEY.

Locating the missing judgement debtor. Practical lawyer, v. 21, April 15, 1975, p. 13-22.

SHERWOOD, HUGH C.


SHERWOOD, KENNETH A.


SHETH JAGDISH N.


SHETTERLY, BRIAN R.


SHICK, RICHARD A.


SHIFFLER, RICHARD A.


SHIFT to microfiche benefits service program. Information and records management, v. 9, Sept. 1975, p. 36-8.
SHILLIFF, KARL A.

SHILLING, NED.

SHILLINGBURG, J. EDWARD.

SHILLINGLAW, GORDON.

SHIM, JAE.

SHIN, TAI S.

SHIPS AND SHIPPING
Barrett, Thomas. Federal Maritime Commission jurisdiction under Section 15 of Shipping act does not extend to transactions which are in substance mergers. (Recent decisions) George Washington law review, v. 43, Jan. 1975, p. 635-47.
Hill, Bill B. Diminishing power of the FMC in the aftermath of Seatrain. Texas international law journal, v. 9, Fall 1974, p. 359-76.

Accounting

Costs

History
ACCOUNTANTS' INDEX 1975

SHOTKIN, I. FREDERICK.


SHOULD management consultants be licensed by the states?

SHOULD the internal auditor help develop EDP programs?


SHOW BUSINESS
See Theatrical Productions

SHOWFETY, RAYMOND.

SHRAGER, DAVID S.

SHREKGAST, WALLACE E.

SHRINER, JOHN F.

SHRINKAGE
See Scrap, Waste, Spoilage

SHUCHMAN, ABE.

SHUMAN, JEFFREY C.

SHUMWAY, C. R.

SHUPTRINE, F. KELLY.

SHOPPING CENTERS—Leases

Leases

Management

SHORE, BARRY.

SHORE, HERBERT.

SHORE, MARTIN H.
Keogh vs. professional corporations, by Martin H. Shore and Gerald I. Reich. Pension and profit-sharing tax journal, v. 1, Spring (March) 1975, p. 138-42.

SHORT-FORM REPORT
See Reports, Accountants' - Short-Form

SHORT INTERVAL SCHEDULING
See Also Production Control

SHORT-RUN PRODUCTION
See Production-Short Runs

SHORT SALES
See Stock - Short Sales
Taxation, United States - Short Sales

SHORT-TERM PLANNING
See Business Planning, Short-Term

SHORT-TERM TRUSTS
See Taxation, United States-Short-Term Trusts
Trusts-Short-Term

SHORTAGES
Improved security communications cut inventory losses. (Losses and claims) Best's review (Property/liability ed.), v. 76, May 1975, p. 34, 36.

**SHURTZ, NANCY E.**

**SHUTTLEWORTH, HILTON.**

**SHWAYDER, KEITH R.**

**SHYCON, HARVEY N.**

**SIBLEY, A. M.**

**SIBLIN, HERBERT E.**

**SIBSON, ROBERT E.**

**SICILIA, G. THOMAS.**

**SICK BUSINESS**
See Bankruptcy
Business Failures
Liquidations And Receiverships
Loss Companies And Divisions

**SICK PAY**
See Wages, Fees, Salaries-Sick Pay

**SID, ESTHER.**


**SIDHU, NANCY D.**


SIEGEL, ROBERT A.


SIEVERTS, STEVEN.


SIGMAN, JAMES J.

Foreign tax credit: disqualifying disposition of option stock as foreign source income. (Tax clinic) Tax adviser, v. 6, Nov. 1975, p. 673.

SIGNATURES


SIKULA, ANDREW F.


SILBER, WILLIAM L.


SILBIGER, SARA.


SILEX, KARL H.


SILKWOOD, JAMES A.

SILVIS, DOUGLAS K.

SILVOSO, JOSEPH A.

SIMK, S. STEPHEN.

SIMKIN, MARK G.

SIMKINS, STANLEY I.

SIMMERSON, R. E. G.
Let's simplify the accounts (Student roundabout) Accountant (Eng.), v. 173, Aug. 21, 1975, p. 223.

SIMMONDS, KENNETH.

SIMMONS, ANDRE.

SIMMONS, KEITH B.
Georgia judgment garnishment statute violates due process clause of the Fourteenth Amendment by failing to provide necessary procedural safeguards in theabsence of prior notice and hearing. (Recent cases) Vanderbilt law review, v. 28, May 1975, p. 908-20.

SIMMONS, LARRY K.

SIMMONS, SHERWIN P.


SIMMS, CLIFFORD R.

SIMMS, L. L.

SIMON, H. PAUL.

SIMON, LeROY J.

SIMON, WILLIAM E.

SIMONE, VINCENT J.

SIMONETTE, ILARIO.

SIMONETTI, GILBERT.

807

**SIMONETTI, JACK L.**


**SIMONS, ALEX.**


**SIMPSON, JOHN Y.**


**SIMPSON, JOSEPH C.**


**SIMPSON, MURRAY S.**


**SIMPSON, THOMAS B.**


**SIMS, HENRY P.**


**SIMS, JOHN R.**

Negligent misrepresentation - liability of accountants to third parties - the privity requirement; Aluma Kraft Manufacturing Co. v. Elmer Fox & Co. (Recent cases) *Missouri law review*, v. 39, Summer 1974, p. 466-72.

**SIMULATION**

*See Also* Business Games


Kuzdral, Paul J. GPSS simulation of varied inflation rates and their effect on general price-level adjusted financial statements. * Akron business and economic review*, v. 6, Summer 1975, p. 44-51.


Schnee, Edward J. When alternate valuation date should be used if value of gross estate has increased. *Estate planning*, v. 2, Winter 1975, p. 74-81.


**SIMULTANEOUS ALPHA-NUMERIC SEQUENCING**

*See Sans*

**SIMULATION-(Continued)**

**SINCLAIR, ALFORD C.**


**SINCLAIR, N. A.**


**SINGER, HENRY A.**


**SINGH, S. K.**


**SINGH, S. P.**


**SINGHY, SURENDRA S.**


**SINGING**


**SINGSON, RICARDO L.**


**SINHA, M.**


**SINKING FUNDS**

*See Also Funds*

Reserves


**SINKLEY, JOSEPH F.**


**SINRICH, NORMAN.**


**SIPE, EDWARD H.**

ACCOUNTANTS' INDEX 1975

SKELTON, ROBERTA A.

SKERRATT, L. C. L.

SKIFF, DAVID R.

SKINNER, ROBERT G.

SKINNER, ROBERT L.
How one association formed a successful insurance company for members. Association management, v. 27, April 1975, p. 36-7.

SKITMORE, PATRICIA M.

SKOFF, EUGENE J.

SKOPAL, THOMAS E.
Acopian inquiry follow-up involves salesmen to maximize ad investment. Industrial marketing, v. 60, Jan. 1975, p. 58, 60.

SLADE, FELICE V.
Corporation tax: the small companies rate - 1 - an analysis. (Student roundabout) Accountant (Eng.), v. 173, Sept. 11, 1975, p. 303-4.

SLADE, MELVIN J.

SLATER, A. H.
Last lending that men do live after them, their debts should be interred with their bones. (Taxation) Chartered accountant in Australia, v. 45, Nov. 1974, p. 25-7, 29-31.

SLAVIN, PETER.

SLETMO, GUNNAR K.

SLETTELAND, GEORGE B.
Auditors' requests for information from attorneys (inviting a lawsuit?). (Guest column) Wisconsin CPA, Dec. 1974, p. 10-12, 16.
ACCOUNTANTS’ INDEX 1975

SLOANE, LEONARD.

Treasury bills - variables of taking possession or leaving them in a bank. *Newspaper controller*, v. 28, March 1975, p. 8, 10.

SLOCUM, JOHN W.


SLOME, BENJAMIN.


SLOT MACHINES

*See Vending Machines*

SLOVIN, MYRON B.


SLUMS

*See Also Urban Renewal*

SMAIL, E. R.


SMALL, CONSTANCE.


SMALL, J. R.


SMALL, ROBERT J.


SMALL bank economizes with large-scale statement processing. (Small bank scene) *Magazine of bank administration*, v. 51, Aug. 1975, p. 50, 52.

SMALL BUSINESS


Accounting


SLOANE, LEONARD.


Cohen (J.L.) & Company. Application of GAAP to smaller and/or closely held business. (News & views) *CPA* (NYSS), v. 45, Sept. 1975, p. 10-12. (Excerpts from a letter of J.L. Cohen & Company, CPAs, to the Accounting Standards Division of the AICPA commenting on its discussion paper.)

CPAs study reporting standards for small companies. (News & views) *CPA* (NYSS), v. 45, June 1975, p. 7-8. (Reprint from AICPA news, April 9, 1975.)

Discussion paper issued on GAAP applicability to small business. (News report) *Journal of accountancy*, v. 139, April 1975, p. 8, 10, 12.


Auditing


Bookkeeping


Data processing


Finance

*See Also Small Business Investment Companies*


Higgins, Thomas E. SBA's role in the present tight money market. Practical accountant, v. 8, March-April 1975, p. 33-5.


Financial management


Government Contracts

See Contracts. Government-Small Business

Government regulation


Great Britain


Management


Danco, Leon A. It's your business - perpetuate or liquidate. Retail control, v. 43, April-May 1975, p. 56-63.


Ward, Christopher D. Managing the small business. (Management services) CA magazine (Can.), v. 106, June 1975, p. 53-6.

Pensions

See Also Pensions


ACCOUNTANTS' INDEX 1975

Personnel


Profit Sharing

See Also Profit Sharing

Reports and statements

Discussion paper issued on GAAP applicability to small business. (News report) Journal of accountancy, v. 139, April 1975, p. 8, 10, 12.

Statistics


Taxes

See Taxation, United States-Small Business

Valuation


SMALL BUSINESS INVESTMENT COMPANIES


Taxes

See Taxation, United States-Small Business

Valuation


SMALL BUSINESS POOLING

See Small Business-Pooling

SMALL PRACTITIONERS

See Accountants' Office-Small Practitioners

SMART, ALBERT.


SMART, P. E.


SMEJDA, HELLENA A.


SMITH, ALAN F.

ACCOUNTANTS' INDEX 1975

SMITH, ARTHUR J. R.

SMITH, BRUCE A.

SMITH, C. PETER.

SMITH, CHARLES C.

SMITH, CHARLES E.

SMITH, CHARLES H.

SMITH, GEORGE R.

SMITH, HAROLD W.

SMITH, J. E.
Use of added-value management indicators. (Management services) CPA journal, v. 45, Feb. 1975, p. 54. (Reprinted from Accountant (Eng.), Aug. 8, 1974.)

SMITH, JAMES E.

SMITH, MICHAEL.

SMITH, DAVID O.

SMITH, CHARLES W.

SMITH, DELOS R.
SMITH, JAY M.


SMITH, KEITH V.


SMITH, LANCELOT J.


SMITH, LEE.


SMITH, LOUIS P. F.


SMITH, MILTON L.


SMITH, NEAL T.


SMITH, NORMAN A.

Service to management. Accountant (Eng.), v. 173, Nov. 20, 1975, p. 584.

SMITH, PAULA.


SMITH, RALPH E.


SMITH, RICHARD F.

Installation budgets - impacts and reforms. Armed forces comptroller, v. 20, April 1975, p. 16-17, 25.


SMITH, ROBERT M.


SMITH, ROBERT S.


SMITH, RONALD C.


SMITH, SPENCER B.


SMITH, TIM.

South Africa: the churches vs. the corporations. Business and society review, Fall 1975, p. 54-64.

SMITH, V. KERRY.


SMITH, WILLIAM ROBERT.


SMITH, WILLIAM SIDNEY.


SMITHYMAN, JACK.


SMOLENSKY, EUGENE.


SMOOTING.


ACCOUNTANTS' INDEX 1975


Seidler, Lee J. FASB standard no. 5: no more general reserves. *Accounting issues* (Bear Stearns & Co.), Aug. 6, 1975, p. 6-12. (Reprint file, *A*)


SMYTH, E. BRYAN.


SNAVELY, H. JIM.


SNEATH, CHRISTOPHER.


SNIDER, PAUL.


SNOOK, L. DONALD.


SNOW, ARTHUR.


SNOWDON, DAVID T.


SNYDER, J. N.


SNYDER, JAMES D.


SOAP MANUFACTURERS

See Cleaning And Polishing Preparations Manufacturers

SOBOL, ELLIS J.


SOCIAL ACCOUNTING

See Also Income-National


Schaeffer, Dirk. Time to tot up a social audit. *International accountant* (Eng.), v. 45, no. 3, 1975, p. 15-16.


SOCIAL AUDIT


Feyko, David F. Company social audit. Management accounting (NAA), v. 56, April 1975, p. 31-4.


SOCIAL CORPORATIONS
See Government Corporations
Public Authorities

SOCIAL COSTS
ACCOUNTANTS' INDEX 1975


Government regulation

Great Britain

SOCIAL SERVICE AGENCIES
See Non-Profit Organizations, Social Service Agencies


SOCIALIZATION OF BUSINESS AND INDUSTRY
See Government Ownership Of Business And Industry

SOCIETIES AND ASSOCIATIONS
See Also Accountants' Societies
Chambers Of Commerce Clubs Cooperatives Trade Associations

Hill, Ivan. Associations and ethics; are today's standards high enough? An interview with Ivan Hill. Association management, v. 27, April 1975, p. 41-4.
Sklar, H.L. What one association formed a successful insurance company for members. Association management, v. 27, April 1975, p. 36-7.
What successful associations are doing to increase membership. Association management, v. 27, Aug. 1975, p. 52-5.

Accounting

Financial management

Insurance

Management
Olson, Michael S. How to motivate your staff to be fully productive. Association management, v. 27, Feb. 1975, p. 49-51.

817
SOCITIES AND ASSOCIATIONS—Reports and statements

Reports and statements

SOCIETY OF CERTIFIED DATA PROCESSORS.

SOCIETY OF CHARTERED PROPERTY CASUALTY UNDERWRITERS.

SOCIETY OF INDUSTRIAL ACCOUNTANTS.

SOCIETY OF THE PLASTICS INDUSTRY.


SOCIOLGY

SOCORRO ALFORQUE, AMOR.

SODA FOUNTAINS
See Also Confectionery Retailers

SODEN, JOHN V.

ACCOUNTANTS' INDEX 1975
SOFT WATER SERVICE
See Water Conditioning

SOKOLIK, STANLEY L.

SOLEG, JAMES J.

SOLICITATION
See Professional Ethics-Solicitation

SOLICITATIONS
See Non-Profit Organizations, Fund-Raising Organizations

SOLICITORS
See Lawyers

SOLID WASTE
See Refuse

SOLID WASTE COLLECTION
See Refuse

SOLLEE, WILLIAM L.

SOLNIK, BRUNO H.

SOLOMON, KENNETH I.
When lawyers and auditors need each other, by Kenneth I. Solomon and Charles Chazan. Practical lawyer, v. 21, March 1, 1975, p. 79-87.

SOLOMON, LANNY.

SOLOMON, PAUL J.

SOLOMON, STEPHEN E.
SOLOMON, SUSAN L.

SOLOMONS, DAVID.


SOLOMONS accepted - with reservations. Accountant (Eng.), v. 171, Nov. 21, 1974, p. 669-70.

SOLURSH, JOHN M.


SOME common reasons for business failure. (Management services) CPA journal, v. 45, April 1975, p. 74. (Excerpt from Coopers & Lybrand Newsletter, Nov. 1973.)

SOME examples of audit committee questions. (Auditing and reporting) CPA (NYS), v. 45, July 1975, p. 42-4. (Excerpt from Management controls (PMM & Co.), April-May 1975, p. 58-9.)

SOME new approaches to playing the options game. (Portfolio strategy) Institutional investor, v. 9, May 1975, p. 21-3.


SOME prepaid income may be deferred by accrual basis taxpayers: IRS views moderated. Taxation for accountants, v. 15, Aug. 1975, p. 74-5.

SOME uses of life insurance in estate planning.

SOMERS, H. PETER.

SOMMER, A. A.


Limis of disclosure. (News & views) CPA (NYSS), v. 45, Oct. 1975, p. 11-12. (Reprint from Week in review (Haskins & Sells), June 27, 1975.)

SOLOMON, SUSAN L.

SOMMER, DAVID C.

SOMMERS, ALBERT T.

In the wild Western world...we're still the wildest. (Business highlights) Conference Board record, v. 12, June 1975, p. 37-40.


SOMMERS, ALEXIS N.

SONDE, THEODORE.

SONI, Pushpinder K.

SONN, LAWRENCE IRA.

SONNABEND, HENRY I.


SONNECKEN, EDWIN H.
Accounting for economics. Akron business and economic review, v. 6, Fall 1975, p. 4-7.

SONNENBLICK, JACK E.

SOPER, PAUL.
Financial advice for some - or for all? Certified accountant (Eng.), April 1975, p. 213-14, 217.

SOPER, RICHARD H.

SORENSEN, ERIC W.
Foreign tax credit and the U.S. taxation of foreign source income of corporations. Tax management international journal, July 1975, p. 3-25.

819
SORENSEN, KENNETH A.

Your customers' financial statements and how the lender should view them. Journal of commercial bank lending, v. 58, Nov. 1975, p. 33-8.

SORENSEN, PETER F.


SORENSON, RALPH Z.


SORRENTINO, CONSTANCE.


SORTER, GEORGE H.


SOSIN, HOWARD B.


SOUDER, WILLIAM E.


SOUP CANNING

See Canning And Preserving

SOURCE and application of funds. (Students' section) Certified accountant (Eng.), March 1975, p. 176-8.


SOUTAR, GEOFFREY N.


SOUTHERN CALIFORNIA TAX INSTITUTE, 26th, University of Southern California Law Center, 1974.

Major tax planning for 1974.... Dudley M. Lang, Chairman. New York, Matthew Bender, c1974. 1268 p. [750.2 S]

SOUTHERN CO.


SOUTHERN RAILWAY SYSTEM.


SOUTHWICK, LAWRENCE.


SOYBEAN OIL MILLS

See Vegetable Oil And Oilseed Mills

SPACE INDUSTRY

See Aerospace Industry

SPACEK, LEONARD.


SPANGLE, CLARENCE W.


SPANIOL, ROLAND D.


SPARKMAN, PALMER D.


SPARKS, BERTIE M.


SPARROW, F. T.


SPEAKING

See Public Speaking

SPEAKMAN, WILLIAM H.


SPERANS, JOSEPH G.


SPECIAL AUDITS

See Auditing-Special Audits Investigations

SPECIAL CHARGES OR CREDITS

See Statements, Financial-Income-Extraordinary Items
ACCOUNTANTS' INDEX 1975

SPECIAL DRAWING RIGHTS


SPECIAL-PURPOSE REPORTS

SPECIAL-PURPOSE REPORTS

See Hospitals-Reports And Statements

Municipalities-Reports And Statements

Non-Profit Organizations-Reports And Statements

Reports, Accountants'-Special Purpose

Schools And Colleges-Reports And Statements


SPECIALIZATION


Durand, Philip P. Lawyers are fine in their place - but would you want one to marry your daughter? Law office economics and management, v. 16, Summer 1975, p. 258-64.


SPECIALITY ADVERTISING DISTRIBUTORS

See Advertising Distributors, Specialty

SPECIALTY STORES

See Also Chain Stores, Specialty Chains

Retail Trade


SPECTACLES

See Optical Supplies Manufacturers

SPECTRAL ANALYSIS


SPECULATION


SPEIDEL, DENNY W.


SPEISER, STUART M.


SPENCER, KENNETH H.


SPENCER, MARTIN M.


SPENCER, WILLIAM I.


SPENO, M. JEFFREY.


SPERLING, LOUIS J.


SPECIAL DRAWING RIGHTS

Retail Trade


SPECTACLES

See Optical Supplies Manufacturers

SPECTRAL ANALYSIS


SPECULATION


SPEIDEL, DENNY W.


SPEISER, STUART M.


SPENCER, KENNETH H.


SPENCER, MARTIN M.


SPENCER, WILLIAM I.


SPENO, M. JEFFREY.


SPERLING, LOUIS J.

SPERO, LESLIE L.

SPERO, LESLIE L.

SPICER, M. W.

SPIEGEL, ARTHUR H.

SPIEGEL, JOHN W.

SPIEGELMAN, ARTHUR.

SPIELLER, EARL A.

SPIN-OFFS, SPLIT-OFFS, AND SPLIT-UPS
See Also Business Separations
Taxation United States - Spin-Offs, Split-Offs And Split-Ups


SPINDEL, FRED S.

SPINDLER, HERBERT O.

SPINETTO, RICHARD D.

SPINKS, NIGEL.

Now Mr. Benn produces his goofy Accountancy (Eng.), v. 86, April 1975, p. 36-8.

SPINNEY, JAMES.


SPINNEY, KATHERINE.

SPIRO, BRUCE E.

SPIRO, SOLOMON.

SPITZ, STEPHEN J.

SPIVAK, MELTON L.

SPLIT-DOLLAR INSURANCE
See Insurance, Split-Dollar

SPLIT-UPS
See Spin-Offs, Split-Offs, And Split-Ups
Taxation, United States-Spin-Offs, Split-Offs, And Split-Ups


SPOHR, ANTHONY P.

SPOILAGE
See Scrap, Waste, Spoilage

SPOLIANSKY, LEON G. R.

SPORTS ORGANIZATIONS


SPRADDIN, SIDNEY F.

SPRADDING, T. SCOTT.

SPRAGUE, CHRISTOPHER R.
SPRAGUE, JOSEPH G.

SPRAGUE, LINDA G.

SPRAGUE, RALPH H.

SPRAGUE, RICHARD E.

SPRAGUE, WILLARD F.

SPRAGUE, WILLIAM DOUGLAS.

SPRAYREGEN, RICHARD A.

SPRENKLE, CASE M.

SPRIGG, W. T.

SPRINGER, DURAND.

SPRINGER, WILLIAM L.

SPRINKEL, BERYL W.

SPRUILL, M. LYNN.

SPRINT, STANLEY W. C.

SPRUNT, STANLEY W. C.

SPRUEHLER, NORMAN.

SQUIRES, MICHAEL.
Planning to avoid tax. (Taxation) *Accountancy* (Eng.), v. 85, Dec. 1974, p. 78, 80.

SRINIVASAN, N. A.

SRINIVASAN, T. R.

SRINIVASARAGHAVAN, S.

STAATS, ELMER B.
Challenges and problems in the evaluation of governmental programs. *Interfaces*, v. 5, Nov. 1974, p. 25-32.


STACEY, NICHOLAS.
New scope for mergers. (Management) *Accountancy* (Eng.), v. 86, July 1975, p. 76.

STACY, DONALD R.

STAFSEIL, WALTER W.

STAFF TRAINING


823
STAFFORD, EDWARD.

STAFFORD, EDWARD.

STAFFORD, FRANK P.

STAFFORD, JOHN.


STAGGERED INVENTORIES
See Inventories-Cyclical Method

STAIR, RALPH M.

STAMM, DONALD E.

STAMP, EDWARD.

STAMP COLLECTORS
See Collectors

STANDARD COSTS
See Also Direct Costs
Fixed Costs
Increment And Decrement Costs
Marginal Costs
Original Costs
Variable Costs
Variances


ACCOUNTANTS' INDEX 1975


STANDARDIZATION
See Also Accounting-Principles And Standards
Accounting-Uniform Methods
Auditing-Principles And Standards
Cost Accounting-Uniform Methods
Standard Costs


STANDARDS for blood banks and transfusion services.

STANDARDS prove their worth in U.S. fight against inflation.

STANDER, A.

STANEK, EDWARD J.

STANFORD RESEARCH INSTITUTE.

STANGER, RICHARD BENNETT.

STANKIEWICZ, NAPOLEON.

STANLEY, JUSTIN A.

STANS, MAURICE H.

STANSELL, STANLEY R.
ACCOUNTANTS' INDEX 1975

STAPLES, WILLIAM A.

STAPLETON, RICHARD C.

STARK, FORTNEY H.

STARK, MAURICE E.

STARK, RICHARD C.

STARKE, JOHN W.

STARKEY, JAMES E.

STARKEY, LAWRENCE V.

STARLEAF, DENNIS R.

STAROPOLO, GEORGE K.

START of holding period is not always acquisition date. (Technical notes and comments) Taxation for accountants, v. 14, Jan. 1975, p. 59.

START of holding period is not always acquisition date. Taxation for lawyers, v. 3, March/April 1975, p. 271-2.

START-UP COSTS
See Organization Expenses

STASCH, STANLEY F.


STATE BOARDS OF ACCOUNTANCY


STATE DEBT
See Debt-Public


STATE SCHOOLS
See Schools And Colleges, State

STATE SOCIETIES OF CERTIFIED PUBLIC ACCOUNTANTS
See Accountants' Societies, C.P.A.
Also Under Name Of Individual State Society

STATE tax handbook.

STATE TAXATION
See Taxation, United States - States
Also Taxation, Under Name Of Specific State


STATEMENT OF AFFAIRS
See Statements, Financial-Affairs


STATEMENT OF FUNDS
See Statements, Financial-Funds

825
STATEMENT of position clarifies state, local governmental accounting.


STATEMENT on management advisory services. American Institute of Certified Public Accountants. Management Advisory Services Executive Committee. Statement on management advisory services. New Y., c1974. 33 p [*250 Acc]


STATEMENTS, FINANCIAL

See Also Reports


American Institute Of Certified Public Accountants. Equity Funding Special Committee. Report of the Special Committee on Equity Funding: the adequacy of auditing standards and procedures currently applied in the examination of financial statements. New Y., c1975. 46 p. [*170 A]

American Telephone And Telegraph Company. Responsibilities for financial statements. (Auditing and reporting) CPA (NYSS), v. 45, June 1975, p. 81. (From the A&I 1974 annual report.)

Annual reports may get closer scrutiny. (Auditing and reporting) CPA (NYSS), v. 45, July 1975, p. 42. (Excerpt from Executive newsletter (PM&M & Co.), May 4, 1975.)


Berry, R. N. Systems model for accountants. Accounting and business research (Eng.), v. 5, Summer 1975, p. 203-12.


ACCOUNTANTS' INDEX 1975


Block, Max. Reporting to many publics. (Auditing & reporting) CPA journal, v. 45, Dec. 1975, p. 49-52. (Excerpt from Fitting annual reports of public corporations to investors' needs, Accounting forum, May 1975.)


Classes of financial statement users. (Auditing and reporting) CPA (NYSS), v. 45, June 1975, p. 82. (Excerpt from Week in review (AT&T & Sells), April 11, 1975.)


Fulfilling user expectations. (Below title) Accountancy (Eng.), v. 86, Jan. 1975, p. 64.

826
ACCOUNTANTS' INDEX 1975


Survey reveals inadequate communication between CPAs and banks. Practical accountant, v. 8, July/Aug. 1975, p. 50-1.

That's a lot of GAAP (The numbers game) Forbes, v. 116, Aug. 1, 1975, p. 31-2.


Union Europeenne Des Experts Comptables Economiques Et Financiers (UCE). Object and scope of an annual audit of financial statements, an exposure draft. Certified accountant (Eng.), Sept. 1975, p. 471-2. (Title in publication: UEC Committee on Auditing)


Yabyabin, Arcadio. Salient features of financial statements as prescribed by the SEC. Accountants' journal (P.I.), v. 24, no. 1, 1974, p. 5-6.

Analysis


Kuzdral, Paul J. GPSS simulation of varied inflation rates and their effect on general price-level adjusted financial statements. Akron business and economic review, v. 6, Summer 1975, p. 44-51.


Philippines


Application Of Funds

See Statements, Financial-Funds

Australia


Balance Sheets

See Balance Sheets

Canada


Dickerson, Robert W. V. Establishing the third party duty. (Legal cases) CA magazine (Can.), v. 106, June 1975, p. 64-5.

Cash basis


Change In Working Capital

See Statements, Financial-Funds

Changes In Financial Position

See Statements, Financial - Funds

Comparative


ACCOUNTANTS' INDEX 1975


Consolidated

See Also Consolidations And Mergers


Dalton, Mark F. An examination of some considerations relating to the adoption and use of the last-in, first-out (LIFO) inventory accounting method. (Notes) Vanderbilt law review, v. 28, April 1975, p. 521-60.


Australia


Canada


Great Britain


New Zealand


South Africa

International Accounting Standards Committee. Information to be disclosed in financial statements. Chartered accountant in Australia, v. 46, July 1975, p. 80-2. (Exposure draft 5.)

International Accounting Standards Committee. International accounting standard proposed statement: information to be disclosed in financial statements. Industrial accountant (Pakistan), v. 14, July-Sept. 1975, p. 163-72. (Exposure draft no. 5.)


International Accounting Standards Committee. International accounting standards, exposure draft no. 5: information to be disclosed in financial statements. Accountants' journal (N.Z.), v. 34, July 1975, p. 224-6.


Limits of disclosure. (News & views) CPA (NYSS), v. 45, Oct. 1975, p. 11-12. (Reprint from Week in review (Haskins & Sells), June 27, 1975.)


Maurer, Charles W. Increased disclosure requirements on delinquent reports. (SEC commentary) CPA (NYSS), v. 45, Oct. 1975, p. 73-4.


ACCOUNTANTS' INDEX 1975

Switzerland


Disclosure of accounting policies


Adoption of LIFO and disclosure on financial statements clarified by IRS. (Auditing and reporting) CPA journal, v. 45, May 1975, p. 48. (Excerpt from Tax newsletter (J.K. Lasser & Co.), Feb. 1975.)


Elder, Peter. IRS gives in on proper disclosure of former FIFO figures when LIFO is elected, reported by Peter Elder. (Accounting) Journal of taxation, v. 42, March 1975, p. 175-6.


IRS issues three LIFO disclosure proclamations. (News & views) CPA (NYSS), v. 45, June 1975, p. 7. (Excerpt from WEEK in review (Haskins & Sells), Feb. 7, 1975.)


STATEMENTS, FINANCIAL—Disclosure—Switzerland

Singapore


Disclosure of price-level changes


Croll, John R. General price level indexing a delusion, a mockery and a snare? CA magazine (Can.), v. 106, March 1975, p. 29-34.


STATEMENTS, FINANCIAL--Disclosure of price-level changes--(Continued)

Morris, R. C. Evidence of the impact of inflation accounting on share prices. Accounting and business research (Eng.), v. 5, Spring 1975, p. 82-90.


Rosenfeld, Paul. Foreign operations and inflation accounting (a golden opportunity). Accountancy (Eng.), v. 86, Feb. 1975, p. 37-41. (Title in publication: The golden opportunity.)


Weston, Frank T. Accounting for inflation. CPA (NYSS), v. 45, Sept. 1975, p. 21-5.


Disclosure Of Subsequent Events

See Also Statements, Financial - Disclosure, In Previous Indexes

European Economic Community


Gray, S. J. Financial reporting in the EEC and the international economy: a selected bibliography. Univ. of Lancaster, Eng., International Centre for Research in Accounting, c1974, 56 p. JICRA occasional paper, no. 4) [398.1 G]

ACCOUNTANTS' INDEX 1975

Events Subsequent To Balance Sheet Date

See Statements, Financial - Disclosure Of Subsequent Events

False And Misleading Statements

See Also Professional Ethics-False And Misleading Statements


Dickerson, Robert W. V. Compliance with GAAPs is not enough: part 2. (Legal cases) CA magazine, v. 105, Dec. 1974, p. 42-4.

Dickerson, Robert W. V. Who is responsible for misleading financial statements? (Legal cases) CA magazine (Can.), v. 106, April 1975, p. 64.

McGee, R. S. Discrepancy hunt. CGA, (Can.), v. 9, Jan.-Feb. 1975, p. 4-8.


For Credit Purposes

See Reports-For Credit Purposes

Forecasts

See Also Business Forecasting

Professional Ethics - Forecasts


ACCOUNTANTS’ INDEX 1975

Parker, James E. To forecast or not to forecast, by James E. Parker and Donald R. Nichols. Managerial planning, v. 23, Jan.-Feb. 1975, p. 6-9, 16.

STATEMENTS, FINANCIAL—Forecasts (Continued)


Australia

Canada

Great Britain

Funds
STATEMENTS, FINANCIAL—Funds—(Continued)


Great Britain
Source and application of funds. (Students’ section) Certified accountant (Eng.), March 1975, p. 176-8.

Japan

New Zealand

Singapore

South Africa

Germany

Great Britain

ACCOUNTANTS’ INDEX 1975

Misunderstanding over CPP. Accountant (Eng.), v. 171, Nov. 21, 1974, p. 696.
Sustained improvement in reporting practices. Accountant (Eng.), v. 172, Jan. 23, 1975, p. 95.

Historical Summaries
See Statements, Financial - Comparative

Income
ACCOUNTANTS' INDEX 1975

--- Discontinued operations ---

--- Extraordinary items ---
Accounting Standards Steering Committee. Supplement to Extraordinary items and prior year adjustments. Accountant's magazine (Scot.), v. 79, Oct. 1975, p. 350-1. (Exposure draft 16.)
Financial Accounting Standards Board. Reporting gains and losses from extinguishment of debt, an amendment of APB opinion no. 30. Stamford, Conn., 1975. 8 p. (Statement of financial accounting standards, no. 4) *111.1 F]
Holmes, Geoffrey. What's so extraordinary? (Published accounts) Accountancy (Eng.), v. 86, June 1975, p. 54-7.

STATEMENTS, FINANCIAL.--Income--Discontinued operations

--- Great Britain ---
Gray, S. J. Further comment on asset values and income measurement, by S.J. Gray and M.C. Wells. Accounting and business research (Eng.), v. 5, Spring 1975, p. 91-5.
Holmes, Geoffrey. What's so extraordinary? (Published accounts) Accountancy (Eng.), v. 86, June 1975, p. 54-7.

--- Retained earnings ---

--- Singapore ---

--- Indonesia ---

--- Interim ---
Block, Max. Interim financial information of public corporations - recent developments. (SEC commentary) CPA (NYSS), v. 45, June 1975, p. 69-70.


Harne, Ronald F. Round-up of recent SEC pronouncements. (Sec commentary) CPA (NYSS), v. 45, Nov. 1975, p. 72-4.


Reviewing interim reporting: better limited than liable. (News events) CA magazine (Can.), v. 106, June 1975, p. 8, 10.


International


Gray, S. J. Financial reporting in the EEC and the international economy: a selected bibliography. Univ. of Lancaster, Eng., International Centre for Research in Accounting, c1974. 56 p. (ICRA occasional paper, no. 4) [938.1 G]

International Accounting (Auditing and reporting) CPA (NYSS), v. 45, Sept. 1975, p. 60-1. (Excerpt from Week in review (Haskins & Sells), March 7, 1975.)

Israel


Institute Of Certified Public Accountants In Israel. Professional recommendations and guidelines. Tel Aviv, Israel, c1974. 104 p. (Translated from the Hebrew original.) [117 I]

Kesselman & Kesselman. Israel, summary information on: business organization, accounting, taxation, investments. Tel Aviv, Israel, 1974. 95 p. [759.1 I]

Italy


Japan


Netherlands


New Zealand


Operating

See Statements, Financial-Income

Philippines


Poland


Prior period adjustments


Accounting Standards Steering Committee. Supplement to Extraordinary items and prior year adjustments. Accountant's magazine (Scot.), v. 79, Oct. 1975, p. 350-1. (Exposure draft 198.)

ACCOUNTANTS’ INDEX 1975


Pro forma


Projected

See Statements, Financial - Budgeted

Quarterly

See Statements, Financial-Interim

Socio-economic operating statement


Supplementary data


Switzerland


Unaudited

See Also Professional Ethics - Unaudited Financial Statements

STATEMENTS, FINANCIAL—Prior period adjustments—continued


Caussey, Denzi J. Engagement letter for restricting unaudited financials to internal use. (Administration of accountants practice) CPA (NYSS), v. 45, Oct. 1975, p. 83. (Excerpt from Unaudited financials. Engaging use is CPA’s problem, Texas CPA news, May 1975.)


Donohue, Roger. AICPA guide for preparation of unaudited financial statements. CPA (NYSS), v. 45, June 1975, p. 31-5.


Institute Of Certified Public Accountants In Israel. Professional recommendations and guidelines. Tel Aviv, Israel, c1974. 104 p. (Translated from the Hebrew original.) [*117 I]


Lelièvre, Clara C. Problems related to unaudited statements for the small practitioner. (Financial statements) Woman CPA, v. 37, April 1975, p. 16-18.

Limited assurance for unaudited financial statements. (Auditing & reporting) CPA journal, v. 45, April 1975, p. 89. (Excerpt from Transcript (Harriss, Kerr, Forster), Apr. 1974.)


McBry, Betty T. GAAP ego trip can we afford it? Ohio CPA, v. 34, Spring 1975, p. 89-93.


Winters, Alan J. Banker perceptions of unaudited financial statements. CPA (NYSS), v. 45, Aug. 1975, p. 29-33.
ACCOUNTANTS’ INDEX 1975


Institute Of Chartered Accountants In England And Wales. Accounting for changes in the purchasing power of money. Accountancy’s journal (N.Z.), v. 53, Sept. 1974, p. 58-68.


ED10 Popoff, Boris. Accounting for changes in the purchasing power of money. Accountancy’s journal (N.Z.), v. 54, June 1975, p. 165-9.


ED16 Accounting Standards Steering Committee. Supplement to Extraordinary items and prior year adjustments. Accountant’s magazine (Scot.), v. 79, Oct. 1975, p. 350-1. (Exposure draft 16.)


Holmes, Geoffrey. What’s so extraordinary? (Published accounts) Accountancy (Eng.), v. 86, June 1975, p. 54-7.


Writing and preparation


Donohue, Roger. AICPA guide for preparation of unaudited financial statements, CPA (NYSS), v. 45, June 1975, p. 31-5.


STATEMENTS OF STANDARD ACCOUNTING PRACTICE

838
ACCOUNTANTS’ INDEX 1975

SSAP 7


SSAP 9


SSAP 10


SSAP 11


STATEMENTS ON AUDITING PROCEDURE

Statement 33

Statement 54

STATEMENTS ON AUDITING STANDARDS


STATEMENTS OF STANDARD ACCOUNTING PRACTICE--SSAP 7


Block, Max. Interim financial information of public corporations - recent developments. (SEC commentary) CPA (NYSS), v. 45, June 1975, p. 69-70.


Sleteland, George B. Auditors’ requests for information from attorneys (inviting a lawsuit?). (Guest column) Wisconsin CPA, Dec. 1974, p. 10-12, 16.


Statement 1


STATEMENTS ON MANAGEMENT ADVISORY SERVICES

STATES

Accounting

Auditing


Piscopink, Robert J. Auditing federal assistance programs: a federal-state partnership. (From the states' point of view) GAO review, Winter 1975, p. 30-5.

Budgeting
See Budgets, States

Finance

Financial management

Management


STATIONERS, RETAIL
See Also Office Machinery And Equipment Retailers

ACCOUNTANTS' INDEX 1975

STATISTICAL SAMPLING
See Testing And Sampling

STATISTICS
See Also Testing And Sampling


Jenkins, Omer C. Practical application of acceptance sampling for estimation of account balances, by Omer C. Jenkins and Carlson D. Stolle. Singapore accountant, v. 9, 1974, p. 50-60.

Kynn, Kern O. Teaching the independence of the sample mean and variance in applied statistics. Decision sciences, v. 6, April 1975, p. 399-402.


STATUS

STATUTE OF LIMITATIONS
See Also Taxation, United States-Statute Of Limitations

STAUBUS, GEORGE J.


STAUFFER, RICHARD V.

STEAD, BETTE ANN.

STEAMSHIPS
See Ships And Shipping

STEBBINS, RICHARD B.
STEBILA, MIKE.

STEEDS, DAVID.

STEEL
See Iron And Steel

STEEL CONTAINERS
See Containers

STEEL LOCKERS
See Lockers

STEEL WAREHOUSES
See Metal Products Wholesalers
Also Wholesalers, In Previous Indexes

STEELE, D. R.

STEELEY, ERIC H.

STEELE, RICHARD J.

STEELE, ROBERT A.

STEER, PAUL J.
Subchp. S repayment of debt created to absorb NOLs. (Tax clinic) Tax adviser, v. 6, Nov. 1975, p. 675.

STEFANELLI, JOHN M.

STEFFEN, EDWARD J.
Timber (Fresh look at real estate) Pension world, v. 11, April 1975, p. 45.

STEICHEN, C. EVERETT.

STEIMAN, SUSAN H.
Title VII of the 1964 Civil rights act - a seniority system which bases lay-offs and recalls on length of employment is bona fide under Title VII since it does not perpetuate the effects of past hiring discrimination. (Recent decisions) George Washington law review, v. 43, March 1975, p. 947-69.

STEIN, BOB.

STEBILA, MIKE.

STEIN, JEROME L.

STEIN, ROBERT A.

STEIN, ROBERT L.

STEINBERG, HAROLD I.

STEINBERG, RICHARD.

STEINER, GEORGE A.
Pitfalls in multi-national long-range planning, by George A. Steiner and Hans Schollhammer. Long range planning, v. 8, April 1975, p. 2-12.

STEINFELD, GERHARD.
Hints for securing approval under Section 401 (a): XXII. (IRS qualification) Pension world, v. 11, March 1975, p. 63-5.
Hints for securing approval under Section 401(a): XXIII. (IRS qualification) Pension world, v. 11, May 1975, p. 77-8.

STEINHEIMY, ROY L.

STEINHOF, JEFFREY C.
Preparing for and taking the CPA examination. GAO review, Winter 1975, p. 61-5.

STEINMAN, ROBERT C.

STEINMETZ, CHARLES PROTEUS.

STEINMETZ, LAWRENCE L.
ACCOUNTANTS' INDEX 1975


STERN, ROBERT A.


STERNIN, BERNARD.

Programmed approaches to office paperwork. Practical lawyer, v. 21, June 1, 1975, p. 55-70.

STERRETT, JOSEPH E.


STETTLER, HOWARD F.


STEVENS, E. C.


STEVENS, EDWARD M.

Success of publicity can be tested with ad measurement techniques. Industrial marketing, v. 60, Feb. 1975, p. 54, 56-7.

STEVENS, G. T.


STEVENS, GERALD N.


STEVENS, ROBERT E.


STEVENS, THOMAS H.


STEVENS, WILLIAM K.


STEVENSON, WILLIUS C.


842
ACCOUNTANTS’ INDEX 1975

STEWARD, EDWIN E.  

STEWARD, CHARLES K.  

STEWARD, DAVID T.  

STEWARD, EDWARD C.  

STEWARD, JOHN M.  

STEWARD, JULES.  

STEWARD, WILLIAM C.  

STICKNEY, C. P.  

STICKNEY, CLYDE P.  

STIGLITZ, JOSEPH E.  

STIKEMAN, H. HEWARD.  

STILES, RICHARD L.  

STILL, JONATHAN W.  

STILLER, SHALE D.  

STILLMAN, STANLEY.  

STIMAC, MICHELE.  

STIMLER, SAUL.  

STINCHCOMB, CARL J.  

STINE, GORDON T.  

STINER, FREDERIC M.  

STINSON, C. DAVID.  

STISS, SOL B.  

STITELER, C. ALLEN.  

ST JOHN, AUGUST G.  

STOBBAUGH, ROBERT B.  

STOCHASTIC MODELS  
See Also Accounting Models  
Decision Models  
Financial Models  
Mathematical Models
STOCHASTIC MODELS (Continued)


STOCK

See Also Investments Securities Stock Options Stock Purchase


Commerce Clearing House. Stock values and dividends for 1975 tax purposes: market values, par values and dividends of listed or regularly quoted stocks for 1975 federal, state and local tax purposes; including special supplement on the Pennsylvania tax status of bonds. Chicago, c1975. 168 p. plus 16 p. [*724 C]

Connelly, Julie. What the market timers are saying now. Institutional investor, v. 9, Jan. 1975, p. 68-70, 72-3.


Granger, Fred W. Merit of listing on the AMEX? - a reply to a comment, by Fred W. Granger and Carroll D. Aby. Akron business and economic review, v. 6, Summer 1975, p. 54-5.


Pricing


Buckley, Adrian. High or low share prices? - 2. Accountancy (Eng.), v. 86, May 1975, p. 82, 84, 86.


Valuation


No question of solvency. (Communications) CLU journal, v. 29, Jan. 1975, p. 66-70.


Convertibles


Preferred

Morris, R. C. Evidence of the impact of inflation accounting on share prices. Accounting and business research (Eng.), v. 5, Spring 1975, p. 82-90.

Great Britain


Tokyo


Restricted

Goldberg, Steven S. Pension plans and executive compensation. New York, Practising Law Institute, c1974. 765 p. (Tax law and practice: Practice handbook series, no. 8.) [223 7 G]

Government regulation


Statistics


Treasury


Accounting

Chen, Raymond S. Treasury stock method and conventional method in reciprocal stockholdings - an amalgamation: a comment. (Correspondence) Accounting review, v. 50, April 1975, p. 359-64.
Horwitz, Bertrand. Case for asset disclosure of treasury stock, by Beith Horwitz and Allan Young. CPA journal, v. 45, March 1975, p. 31-3.

Evaluation

Agapos, A. M. Note on rates of return: growth versus income stocks. Akrön business and economic review, v. 6, Summer 1975, p. 35-43.
Dickerson, Robert V. Valuing shares for takeovers. (Legal cases) CA magazine (Can.), v. 107, Aug. 1975, p. 54-7.
Firth, Michael. Use of chart analysis in valuing stocks and shares. Certified accountant (Eng.), Feb. 1975, p. 87-90, 121.
STOCK—Valuation (Continued)

STOCK CERTIFICATES

STOCK CONTROL
See Inventories-Contract
Stores Systems and Stock Records

STOCK DIVIDENDS
See Dividends, Stock

STOCK EXCHANGES

Connelly, Julie. What the market timers are saying now. Institutional investor, v. 9, Jan. 1975, p. 68-70, 72-3.


Granger, Fred W. Merit of listing on the AMEX? - a reply to a comment, by Fred W. Granger and Carroll D. Aby. Akron business and economic review, v. 6, Summer 1975, p. 54-5.


Auditing

Great Britain

CPAs must be approved by special committee. (News & views) CPA (NYSS), v. 45, July 1975, p. 12-13. (From Accounting edge (Eng.), March 21, 1975.)

Government regulation


Great Britain


Institutional membership

STOCK EXCHANGES—Ireland

Ireland

Israel

Japan

STOCK-IN-TRADE
See Inventories

STOCK MARKETS
See Securities Markets
Stock Exchanges

Great Britain
Morris, R. C. Evidence of the impact of inflation accounting on share prices. Accounting and business research (Eng.), v. 5, Spring 1975, p. 82-90.

STOCK OPTIONS
See Also Stock Purchase
Taxation, United States-Stock Options

Goldberg, Steven S. Pension plans and executive compensation. New York, Practising Law Institute, c1974. 765 p. (Tax law and practice: Practice handbook series, no. 8) [223.7 G]
Overman, Dean L. Registration and exemption from registration of employee compensation plans under the Federal securities laws. Vanderbilt law review, v. 28, April 1975, p. 455-85.

STOCK PARTICIPATION
See Stock Purchase

STOCK PURCHASE
See Also Stock Options
Taxation, United States-Stock Purchase

Building a pension portfolio that won't let you down. Medical economics, v. 52, Sept. 1, 1975, p. 110, 113.
Finerman, Ralph. Use of ESOP in estate planning, edited by Ralph Finerman. (Estate planning) CPA (NYSS), v. 45, July 1975, p. 57-8.
Frisch, Robert A. ESOTs, a way to corporate financing & stock preservation. Valuation consultants, v. 12, Aug. 1975, p. 3-5.
Miller, Ralph Gano. ESOPs/stock bonus plans: comments on their past, present and future. Pension and profit-sharing tax journal, v. 1, Summer (June) 1975, p. 167-90.
Overman, Dean L. Registration and exemption from registration of employee compensation plans under the Federal securities laws. Vanderbilt law review, v. 28, April 1975, p. 455-85.
Thomas, Dana L. Explosive ESOTs; these novel financing vehicles begin to create controversy. Barron's, v. 55, July 28, 1975, p. 5, 10. (Reprint file, *B.)

STOCK REDEMPTION
See Taxation, United States-Stock Redemption
STOCK-redemption: the mystery of the disappearing basis.

STOCK REGISTRATION

STOCK REPURCHASE

STOCK RIGHTS

STOCK SHORTAGES
See Shortages

STOCK SPLIT-UPS
See Dividends, Stock Spin-Offs, Split-Offs, And Split-Ups

STOCK TENDERS
See Take-Over Bids

STOCK THEATER COMPANIES
See Theaters

STOCK TRANSFER

Data processing

STOCK warrants: the mystery of the disappearing basis.

STOCK WARRANTS
Pricing

valuation

STOCKBROKERS
See Securities Brokers

STOCKHOLDER SUITS

STOCKHOLDERS
See Also Reports-To Stockholders


Great Britain

Singapore

STOCKHOLDERS, INSTITUTIONAL

Great Britain

STOCKYARDS
See Also Livestock
Livestock Auction Markets

STODDARD, JOHN L.

STOEBER, EDWARD A.

STOGDILL, RALPH M.

STOKES, CHARLES J.

STOKES, COLIN.

STOLLE, CARLTON D.
Jenkins, Omer C. Practical application of acceptance sampling for estimation of account balances, by Omer C. Jenkins and Carlton D. Stolle. Singapore accountant, v. 9, 1974, p. 50-60.

STOLPE, MICHAEL.

STONE, ANDREW D.

STONE, BARRY J.

STONE, BERNELL.

STONE, BERNELL K.

STONE, CHRISTOPHER D.
Law and the culture of the corporation. Business and society review, Fall 1975, p. 5-17.

STONE, JAMES M.

STONE, L. E.

STONE, MARVIN L.
Delegation simplified. Accountancy Ireland, v. 7, April 1975, p. 27.

STONE, RICHARD H.

STONE, ROBERT L.

ACCOUNTANTS' INDEX 1975
ACCOUNTANTS' INDEX 1975


STONER, JAMES A. F.

STONEY, PETER.
Techniques of forecasting. (Mainly for students) Accountancy (Eng.), v. 86, Sept. 1975, p. 98, 100.

STORAGE
See Warehouses

STORES
See Chain Stores
Department Stores
Inventories
Retail Trade
Shopping Centers
Specialty Stores
Stores Systems And Stock Records

STORES SYSTEMS AND STOCK RECORDS

McCarthy, Thomas J. Controlling and accounting for supplies, by Thomas J. McCarthy and Thomas L. Morison. New York, National Association of Accountants, c1975. 55 p. (First in a series designed to replace Accounting practice reports, nos. 1-16 initially issued as separate sections of the NAA bulletin. j [*142.4 M]


STONEY, ROLLYN L.
Everything you always wanted to know about broker services, internationally. Risk management, v. 22, May 1975, p. 6-8, 10-12, 14-15.

Everything you always wanted to know about broker services internationally -continued. Risk management, v. 22, June 1975, p. 6-8, 10, 12-13.

STORRER, PHILIP P.

STORRER, PHILIP P.

STORRS, THOMAS I.


STORY, WILLIAM S.

STONE, ROBERT L.- (Continued)


STRADLEY, WILSON.

STRAIN, WILLIAM J.


STRASSER, ALEXANDER L.


STRATEGIES for survival, by Noel Mulcahy and others. Management (Irish), v. 22, May 1975, p. 20-36.


STRATEGY


Sheehy, Morgan. Do you know where you’re going? Management (Irish), v. 22, April 1975, p. 20-3.


Strategic planning: survival, by Noel Mulcahy and others. Management (Irish), v. 22, May 1975, p. 20-36.


---

We refer to the full-text version for the complete content, as the given text is a snippet of a larger document.
ACCOUNTANTS' INDEX 1975


STRONG, RICHARD.

STRONG, RICHARD MARTIN.

STRONG, SALLY.

STRONGE, WILLIAM B.

STROTHER, JAMES F.

STRUCTURAL STEEL
See Iron and Steel Construction


STRUM, BRIAN J.

STUBBING, RICHARD A.

STUDENT, KURT R.

STUDENT LOANS

STUDER, GARY A.

STUDY OF CORPORATE PENSION PLANS, 1975.

STUMPAGE
See Depreciation, Depletion and Obsolescence-Timberlands
Forests And Forestry
Lumber Industry
Timberlands

STRONG, KLINE D.-(Continued)

STUMPF, ROBERT V.

SUBAK, JOHN T.

SUBCHAPTER S CORPORATIONS
See Also Taxation, United States-Subchapter S Corporations


SUBCHAPTER S SHAREHOLDER

SUBDIVISIONS
See Real Estate Subdivisions


SUBRAHMANIAM, V. V.

SUBRAMANIAM, S.

SUBSIDIARIES
See Consolidations And Mergers
Holding Companies And Subsidiaries

SUSSIDIES
See Also Area Development Incentives Grants (Canada)
Government Loans And Grants
Investment Grants (Great Britain)
Tax Subsidies


SUBSTANDARD REPORTS
See Reports, Accountants' - Substandard

SUCCESSION DUTIES
See Taxation-Estates And Trusts, Under Name Of Country

853
ACCOUNTANTS' INDEX 1975

SULLY, J. M.
Linear programming. (Student roundabout) Accountant (Eng.), v. 172, April 24, 1975, p. 544-6.

SULTAN, RALPH G. M.

SUMMA, DON J.

SUMMARY of the opinions of the Accounting Principles Board, AICPA.

SUMMARY of the 1974 pension reform act.

SUMMER CAMP
See Camps

SUMMER RESORTS
See Hotels, Resort

SUMMERS, EDWARD L.

SUMMERS, GEORGE W.

SUNDBLAD, HARRY A.

SUNDEM, GARY L.

SUNDER, SHYAM.

SUNLEY, EMIL M.

SUPERMARKETS
See Also Chain Stores, Food Chains
Grocery Retailers
ACCOUNTANTS' INDEX 1975

Data processing

Depreciation
See Depreciation, Depletion And Obsolescence - Supermarkets

Management

Pricing

SUPERVISORS
See Foremen And Supervisors

SUPPLEMENTARY DATA IN FINANCIAL STATEMENTS
See Statements, Financial-Supplementary Data

SUPPLEMENTARY LETTER TO CLIENT
See Reports, Accountants'-Supplementary Letter To Client


SUPREME Court rules on termination of service. (Progress of regulation) *Public utilities fortnightly*, v. 95, April 10, 1975, p. 44-5.


SURETY AND FIDELITY INSURANCE
See Insurance, Surety And Fidelity

SURGEONS
See Physicians

SURGICAL EQUIPMENT AND SUPPLIES
See Medical And Surgical Equipment And Supplies

SUPER
See Also Statements, Financial-Surplus Taxation, United States-Corporate Distributions

SUPERMARKETS—Data processing

Unreasonable Accumulation
See Taxation, United States-Undistributed Profits

SURREY, A. J.

SURREY, STANLEY S.

SURRIDGE, STEPHEN Z.


SURVEYS
ACCOUNTANTS’ INDEX 1975


Godwin, Larry B. CPA and user opinions on increased corporate disclosure. CPA (NYSS), v. 45, July 1975, p. 31-5.


Roscoe, A. Marvin. Follow-up methods, questionnaire length, and market differences in mail surveys, by A. Marvin Roscoe, Dorothy Lang and Jagdish N. Sheth. Journal of marketing research, v. 9, April 1972, p. 20-7.


Selten, Bruce. Separate...but hardly equal: 3rd annual portfolio analysis of insurance company separate accounts. Pension world, v. 11, June 1975, p. 12-13, 18-20, 47-50.


Survey reveals inadequate communication between CPAs and banks. Practical accountant, v. 8, July/Aug. 1975, p. 50-1.


Tankersley, Clint B. Comparison of evaluations of social responsibility: students vs. businessmen. Akron business and economic review, v. 6, Fall 1975, p. 48-51.

Taylor, Thayer C. Why the survey is all-important for you. Sales management, v. 114, April 21, 1975, Entire issue.


Views of the prudent man. Pension world, v. 11, May 1975, p. 31-2.


Winters, Alan J. Banker perceptions of unaudited financial statements. CPA (NYSS), v. 45, Aug. 1975, p. 29-33.

SURVIVAL & growth: management strategies for the smaller firm.


SURYANARAYANAN, S.


SUSHKA, MARIE ELIZABETH.


SUSMAN, DEBORAH J.


SUSMAN, GERALD STEPHAN.


SUSTAINED improvement in reporting practices. Accountant (Eng.), v. 172, Jan. 23, 1975, p. 95.

SUTHERLAND, C. I.


SUTHERLAND, COLIN.

SUTTON, LEONARD v. B.

SUTTON, LEONARD v. B.
Acquisition of real property, investment in corporations and probate law in Mexico. II. Real property, probate and trust journal, v. 10, Fall 1975, p. 447-53.

SUZMAN, CEDRIC L.

SWAD, RANDY GENE.

SWAIN, RALPH.

SWALM, RALPH.

SWAMI, B. N.

SWAN, HUGO.

SWAN, JOHN E.

SWANDBY, RICHARD K.

SWAP FUNDS
See Funds-Mutual Investment Companies

SWEENEY, DONALD H.

SWEENEY, GORDON P.

SWEENEY, HENRY WHITCOMB.

SWEENEY, JOHN A.

SWEENEY, JOHN B.

SWEENEY, RICHARD JAMES.

SWEET, JUSTIN.
Your first construction contract. Practical lawyer, v. 21, March 1, 1975, p. 27-49.

SWEET, STEVEN W.

SWEITZER, ROBERT W.

SWENSON, JAMES B.

SWICK, MYRA A.
Planning and budgeting: past, present, and future. Woman CPA, v. 37, April 1975, p. 3-5.

SWIERINGA, ROBERT J.

SWIFT, JOHN R.

SWIFT, ROBERT G.
Semiautomated, centralized unit dose. Hospitals, v. 49, Jan. 1, 1975, p. 72, 74, 76.

SWIGART, JAMES A.

SWINDLER, WILLIAM F.

SWINTH, ROBERT L.

SWINTON, DAVID H.
ACCOUNTANTS’ INDEX 1975


SWOVELAND, CARY.

SYKES, ALLEN.

SYLVIA, RONALD D.

SYMPHONY ORCHESTRA. See Musical Enterprises

SYNAGOGUES
See Also Churches
Missions
Religious Institutions


SYNDICATES
See Also Real Estate Syndicates

SYNOPTIC RECORDS
See Journals-Synoptic
Ledgers-Synoptic
Records-Synoptic

SYNTHETIC FIBERS
See Chemical Industry

SYRUPS
See Flavoring Extracts

SYSTEM DESIGN AND INSTALLATION
See Accounting-System Design And Installation
Cost Accounting - System Design And Installation


SYSTEMS ANALYSIS

SYSTEMS analysis and project management.

SYSTEMS analysis for business management.

SYSTEMS ANALYSTS
See Also Data Processing Consultants


Systems and Procedures: See Also Accounting-System Design And Installation Computer Systems Data Processing - Systems Office Management Also Subheading, Accounting Under Name Of Special Business, E.G., Hotels-Accounting


McKenna, Ronald F. Blending the formal with the informal system. Journal of systems management, v. 26, June 1975, p. 38-41.


Costs


Management


Systems Theory


Systems, Frederick A.

How to increase flexibility of testamentary trusts to carry out decedent's objectives. Estate planning, v. 2, Summer 1975, p. 194-201.

Szatrowski, Ted.


Zuprowicz, Bohdan O.


TABLES See Also Inwood Tables Molodovsky-May-Chottiner Tables Mortality Tables

Berry, Brian J. L. Hedonic model of prices and assessments for single-family homes: does the assessor follow the market or the market follow the assessor? By Brian J. L. Berry and Robert S. Bednarz. Land economics, v. 51, Feb. 1975, p. 21-40.


TAKE-OVER BIDS


Egan, Claire V. Securities - possible antitrust violation held insufficient to warrant injunction against tender offer or duty of disclosure to target shareholders. (Notes) Fordham law review, v. 43, Dec. 1974, p. 484-93.


Canada


Government regulation


Oakes, Ronald W. Judicial control of cash tender offers - a few practical recommendations. (Notes) Indiana law journal, v. 50, Fall 1974, p. 114-42.

Great Britain


TALBOTT, JOHN.


TALBOTT, JOHN.

How to be effective in a TV interview. Association management, v. 27, April 1975, p. 30-4.


TALLEY, WAYNE K.

Cooper, Benjamin S. Multi-discipline design teams and the Delphi technique for transportation planning, by Benjamin S. Cooper, Charles A. McCoy and Wayne K. Talley. (Reports and comments) Land economics, v. 50, Nov. 1974, p. 419-21.

TALLMAN, GARY D.


TALMAGE, E. T. HUNT.


TAMSONS, HANS.


TAN, BIENVENIDO.


TANAY, EMANUEL.


TANBURN, JENNIFER.


TANEK, JEFFREY S.


TANNENBAUM, EDMUND.


TANKERSLEY, CLINT B.

Comparison of evaluations of social responsibility: students vs. businessmen. Akron business and economic review, v. 6, Fall 1975, p. 48-51.

TANKERSLEY, WILLIAM L.


ACCOUNTANTS' INDEX 1975

TANNENBAUM, ARNOLD S.


TANNENBAUM, DONALD M.


TANNER, J. ERNEST.


TANNING

See Also Leather Goods

TANZMAN, EDWARD A.


TANZOLA, FRANK J.


TAPIERO, CHARLES S.


TARANTINO, DOMINIC A.


TARIFF


Canada


TARPAILINS

See Canvas Products
ACCOUNTANTS’ INDEX 1975

TARR, HERBERT L.

TAVER, NORMAN H.

TATE, STANLEY G.
Should a REIT seek outside? (Reader's response) REIT review, v. 3, Spring 1975, p. 39-44. (Response to Thoughts of a Real Estate Investment Trust Chief by Eugene W. Landy in REIT review, Fall 1974.)

TAUBE, STANLEY.

TAUBER, EDWARD M.

TAUSKY, CURT.

TAVERNE, DICK.

TAVERS.
See Bars And Grills

TAVIS, L. A.

TAX ACCOUNTING V. BUSINESS ACCOUNTING

TARR, HERBERT L.

TAX ADMINISTRATION
See Taxation, United States-Administrative

TAX ADVISERS
See Tax Practice

TAX ALLOCATION
See Taxes-Accounting

TAX AND trade guide - France.

TAX APPEALS
See Also Tax Litigation
Tax Practice


TAX AUDITS
See Tax Investigations

TAX AVOIDANCE
See Also Tax Planning
Taxation, United States-Estate Planning
DISC benefits, tax havens abroad are touched by new law. Commerce today, v. 5, April 14, 1975, p. 21.
TAX AVOIDANCE-(Continued)


Haft, Robert J. Tax sheltered investments. 2nd ed. New York, Clark Boardman, c1974. 1 v. (looseleaf) (Securities law series, v. 4.) [753 H]


Krise, Shirley A. Tax aspects of sports enterprises. World (PMM & Co.), v. 9, Spring 1975, p. 3-7.


Prepaid interest has lost power to shelter high income. Taxation for accountants, v. 14, March 1975, p. 163-4.

Prepaid interest scheme blocked by the Tax Court. (Personal) Taxation for accountants, v. 14, April 1975, p. 225.


ACCOUNTANTS' INDEX 1975

864
TAX

Schutzer, A. I. How to bail out if your tax shelter bombs out. Economic, v. 6, June 1975, p. 73-80.


Supreme Court values securities at market price; can trigger accumulated earnings tax. Taxation for accountants, v. 15, Sept. 1975, p. 153.


Walsh, Gerald S. Accumulated earnings tax: new case poses greater danger that tax will be imposed. (Corporation-stockholders) Taxation for lawyers, v. 4, Sept./Oct. 1975, p. 120-3.

Canada


France


Great Britain


TAX BASE


Reiss, Samuel S. Nineteen seventy-five social security benefit & taxable wage base is $14,100. (Payroll taxes & controls) CPA journal, v. 45, Feb. 1975, p. 47.

Great Britain


TAX benefit in condemnation not lost even though replacement is in corporation. (Technical notes and comments) Taxation for lawyers, v. 3, Jan.-Feb. 1975, p. 243.

TAX AVOIDANCE-(Continued)


TAX benefits can be salvaged from a worthless security. Taxation for accountants, v. 15, Aug. 1975, p. 102.

TAX BURDEN


Great Britain


Sweden


TAX CALENDARS


TAX CASES

See Tax Decisions

Tax Litigation

Tax Practice

Also Taxation, United States,

Under Name Of Specific Case

TAX CLAIMS

See Tax Litigation

865
TAX clean-up.


TAX CLOSING AGREEMENTS
See Tax Settlement

TAX COLLECTION AND DELINQUENCY
See Tax Practice
Taxes-Collection And Delinquency

TAX collections in 1974 were up 13%, Revenue Service says. Taxation for accountants, v. 15, Aug. 1975, p. 71.

TAX COMPLIANCE COSTS
See Taxes - Costs

TAX CONFERENCES AND INSTITUTES


Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. Major tax planning for 1974... Dudley M. Lang, Chairman. New York, Matthew Bender, c1974. 1268 p. [750.2 S]

Tulane Tax Institute, 23rd, New Orleans, 1973. Proceedings, edited by Robert A. Behren and Alex Cohen. New York, Institute for Continuing Professional Development, c1974. 518 p. (Sponsored by the School of Law and the Graduate School of Business Administration, Tulane University, New Orleans.) [750.2 T]


TAX consciousness may arouse IRS and courts' suspicions. Taxation for accountants, v. 14, Feb. 1975, p. 73.


TAX CONSULTANTS
See Tax Practice

TAX CONVENTIONS
See Taxation-International Double


TAX CREDITS
See Tax Subsidies

ACCOUNTANTS' INDEX 1975

TAX DECISIONS


Lenrow, Gerald I. Pendulum swings back - two circuit courts of appeals reject the Charitier rule - Supreme Court to review, by Gerald I. Lenrow and Emanuel Halpern. (Insurance taxation) Best's review (Property/liability ed.), v. 76, July 1975, p. 74, 76, 78-80.


TAX DEFICIENCIES

TAX DELINQUENCY
See Taxes-Collection And Delinquency

TAX DEPARTMENTS


ACCOUNTANTS' INDEX 1975

Data processing

TAX ELECTIONS
See Taxation, United States-Elections

TAX EVASION
See Also Tax Penalties
Taxation, United States-Net Worth Method


Fraud penalty computation. (Taxes in figures) Taxation for accountants, v. 14, April 1975, p. 221.

Gorlick, Sheldon H. One thousand dollar tax mistake that put a doctor behind bars. Medical economics, v. 52, June 9, 1975, p. 146-52.

Holland, when can the net worth method be used? (Landmark tax cases) Taxation for lawyers, v. 3, March/April 1975, p. 273.


Kronauer, Mario. Information given for tax purposes from Switzerland to foreign countries especially to the United States for the prevention of fraud or the like in relation to certain American taxes. Tax law review, v. 30, Fall 1974, p. 47-99.

Lentrow, Gerald I. Civil penalties and interest - gentle persuaders for compliance with the taxlaws, by Gerald J. Lentrow and Emanuel Halpern. (Insurance taxation) Beat's review (Property/liability ed.), v. 76, June 1975, p. 80, 82, 84, 86-90.


Taxpayer's actions may alert IRS to possibility of fraud. (Practicing before the IRS) Taxation for accountants, v. 15, July 1975, p. 63-4.


Sweden


Gorlick, Sheldon H. One thousand dollar tax mistake that put a doctor behind bars. Medical economics, v. 52, June 9, 1975, p. 140.


How IRS deals with failures to pay withheld taxes from employees. (Practicing before the IRS) Taxation for accountants, v. 15, July 1975, p. 63.


IRS subpoena power to investigate unknown taxpayers. (Notes) New York University law review, v. 50, April 1975, p. 177-201.

IRS sells all about income tax audit techniques. (Technical notes and comments) Taxation for accountants, v. 14, Jan. 1975, p. 27.


Limitations waivers properly used can help tax settlements. Taxation for accountants, v. 14, Feb. 1975, p. 82.

Limitations waivers properly used can help tax settlements. Taxation for lawyers, v. 3, March/April 1975, p. 296.


Lowry, Everett. Cooperation between tax practitioners and IRS examiners key to prompt and accurate taxpayer audits. (Federal taxation) Nebraska CPA, v. 10, Fall 1975, p. 6, 24.


Out of line purchases result in tax troubles. (Practicing before the IRS) Taxation for accountants, v. 15, Aug. 1975, p. 128.


Proper verification of inventories to be stressed on audit, says IRS. (Practicing before the IRS) Taxation for accountants, v. 15, Sept. 1975, p. 190.

Questions married taxpayers will be asked on audit. (Practicing before the IRS) Taxation for accountants, v. 15, July 1975, p. 64.


Scanlan, T. F. Ways to provide your clients with more effective representation when dealing with the IRS. Taxation for accountants, v. 15, July 1975, p. 15-18.


Taxpayer's actions may alert IRS to possibility of fraud. (Practicing before the IRS) Taxation for accountants, v. 15, July 1975, p. 63-4.

Valuation of household effects on estate tax return. (Practicing before the IRS) Taxation for accountants, v. 15, July 1975, p. 64.


---

ACCOUNTANTS' INDEX 1975

868


TAX LIENS
See Taxation, United States-Liens

TAX LITIGATION


Collateral estoppel: loosening the mutuality rule in tax litigation. v. 73, Jan. 1975, p. 604-19.


Divine v. Commissioner; collateral estoppel and the mutuality requirement in federal tax litigation. (Comments) IOWA LAW REVIEW, v. 60, June 1975, p. 1420-35.


Gerlick, Sheldon H. One thousand dollar tax mistake that put a doctor behind bars. Medical economics, v. 52, June 9, 1975, p. 146-52.


Obliteration of postmark may block petition to Tax Court. TAXATION FOR LAWYERS, v. 3, May-June 1975, p. 361.


REFUND CAN BE LOST BY FAILURE TO FILE RETURN ON TIME. TAXATION FOR ACCOUNTANTS, v. 15, DEC. 1975, P. 377.


TAX LIABILITY FOR SPOUSE'S FRAUD IS STILL A POSSIBILITY

Great Britain

Italy

TAX LOOPHOLES
See Tax Avoidance.

TAXATION, UNITED STATES-LOOPHOLES


TAX OPTION CORPORATIONS
See Taxation, United States - Subchapter S Corporations

TAX PENALTIES
See Also Tax Evasion.

TAXES-COLLECTION AND DELINQUENCY


Center, Robert A. Information returns: who must file and what must be included to avoid penalties. Taxation for accountants, v. 14, Jan. 1975, p. 34-40.


FRAUD PENALTY COMPUTATION. (Taxes in figures) TAXATION FOR ACCOUNTANTS, v. 14, APRIL 1975, P. 221.


HOW IRS DEALS WITH FAILURES TO PAY WITHHELD TAXES FROM EMPLOYEES. (Practicing before the IRS) TAXATION FOR ACCOUNTANTS, v. 15, JULY 1975, P. 63.


Lenrow, Gerald I. Civil penalties and interest - gentle persuaders for compliance with the taxlaws, by Gerald I. Lenrow and Emanuel Halpern. BEST'S REVIEW (PROPERTY/LIABILITY ED.), v. 74, June 1975, p. 80, 82, 84, 86-90.


Lenrow, Gerald I. Civil penalties and interest - gentle persuaders for compliance with the taxlaws, by Gerald I. Lenrow and Emanuel Halpern. (Insurance taxation) BEST'S REVIEW (PROPERTY/LIABILITY ED.), v. 75, March 1975, p. 84, 86, 88.


Walsh, Gerald S. Accumulated earnings tax: new case poses greater danger that tax will be imposed. (Corporation-stockholders) TAXATION FOR LAWYERS, v. 4, Sept./Oct. 1975, p. 120-3.

869
TAX PENALTIES—Michigan

Michigan

TAX PLANNING
See Also Tax Avoidance
Taxation, United States-Estate Planning

Alexander Grant & Co. 1974 year-end tax planning techniques for individuals. Chicago, c1974. 21 p. [775 A]
Cavagna, Joseph F. Related-parties rule of Section 267 can, but need not, upset a client's tax planning. Taxation for accountants, v. 15, Aug. 1975, p. 76-82.
Commerce Clearing House. Year-end tax planning for returns to be filed in 1975. Chicago, c1974. 64 p. (Standard federal tax reports, v. 61, no. 52, Nov. 13, 1975, Part 2.) [775 C]
Crestol, Jack. Investment planning with tax-exempt bonds. New York, Coopers & Lybrand, c1975. 18 p. [775 C]

ACCOUNTANTS' INDEX 1975

Reece, Ralph I. You can control your taxes. Veterinary economics, v. 16, March 1975, p. 39, 42.
Schutzer, A. I. How to bail out if your tax shelter bombs out. Medical economics, v. 52, June 23, 1975, p. 73-80.
ACCOUNTANTS' INDEX 1975


Southern California Tax Institute. 26th, University of Southern California Law Center, 1974. Major tax planning for 1974... Dudley M. Lang, Chairman. New York, Matthew Bender, c1974. 1268 p. [750.2 S]


Tax consciousness may arouse IRS and courts' suspicions. Taxation for accountants, v. 14, Feb. 1975, p. 73.

Tax consciousness may arouse IRS and courts' suspicions. Taxation for lawyers, v. 25, March/April 1975, p. 205.


India


TAX POLICY


India


International


Sweden


TAX PLANNING (Continued)

TAX PRACTICE


Myers, Marshall. Dealing with the Internal Revenue Service or everything you wanted to know about the IRS, but were afraid to ask. CLU journal, v. 29, Oct. 1975, p. 47-51.


Scanlan, T. F. Ways to provide your clients with more effective representation when dealing with the IRS. Taxa-


Tax consciousness may arouse IRS and courts' suspicions. Taxation for accountants, v. 14, Feb. 1975, p. 73.

Tax consciousness may arouse IRS and courts' suspicions. Taxation for lawyers, v. 3, March/April 1975, p. 305.

871
ACCOUNTANTS’ INDEX 1975


Lenrow, Gerald I. Civil penalties and interest - gentle persuaders for compliance with the taxlaws, by Gerald I. Lenrow and Emanuel Halpern. (Insurance taxation) Best’s review (Property/liability ed.), v. 76, June 1975, p. 80, 82, 84, 86-8.


Microfilm acceptable by IRS as company records. (Administration of accountants practice) CPA (NYSS), v. 45, Nov. 1975, p. 64-6. (Excerpt from IRS Revenue procedure 75-33.)


Rose, Jerald L. Attend now, deduct later, tax saving tips can be part of convention promotion during this period ofstagflation. Transcript (Harris, Kerr, Forster & Co.), v. 31, Dec. 1974, p. 6-8.


TAX REDUCTION

See Taxation, United States-Reduction

Taxation, United States-Revision

TAX REFORM

See Taxation, United States-Refunds And Credits

TAX REGULATIONS

Basi, Bart A. Tax aspects of leasing: lessee’s viewpoint. Tax executive, v. 27, July 1975, p. 365-78. (Includes appendix 1 - problem lease agreement.)


872
ACCOUNTANTS' INDEX 1975

TAX RESEARCH


TAX RETURN PREPARERS


Johnson, Philip G. Some thoughts on Subchapter S. *Nebraska CPA*, v. 10, Spring 1975, p. 15-16.


Loury, Everett. Cooperation between tax practitioners and IRS examiners key to prompt and accurate taxpayer audits. (Federal taxation) *Nebraska CPA*, v. 10, Fall 1975, p. 6, 24.


Government regulation


TAX RETURNS


Johnson, Philip G. Some thoughts on Subchapter S. *Nebraska CPA*, v. 10, Spring 1975, p. 15-16.


Loury, Everett. Cooperation between tax practitioners and IRS examiners key to prompt and accurate taxpayer audits. (Federal taxation) *Nebraska CPA*, v. 10, Fall 1975, p. 6, 24.


Postmarks are essential to proving the date of mailing. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 50-1.


Consolidated

Abel, Harry W. Tax shelter plan turns consolidated return regs. to advantage. (Tax clinic) *Tax adviser*, v. 6, May 1975, p. 294-5.


TAX RETURNS—Consolidated (Continued)


Floyd, Thomas A. Conflict between consolidated return and subchapter S regs. (Tax clinic) *Tax adviser*, v. 6, March 1975, p. 144-5.


Lyons, Thomas B. NOLs: consolidated return regs. may defeat Sec. 382 (a). (Tax clinic) *Tax adviser*, v. 6, Nov. 1975, p. 674-5.


Tax shelter plan turns consolidated return regs. to advantage. (Tax clinic) *Tax adviser*, v. 6, May 1975, p. 294-5.


Data processing


Hutton, William T. View before collapse (and many happy returns). (Recent cases and rulings) (Corporate taxation) *CPA journal*, v. 2, Spring 1975, p. 119-20.


Decedent's Income — See Also Taxation, United States - Income In Respect Of A Decedent


Estate


ACCOUNTANTS' INDEX 1975

Dahman, Roland. When are you dead for estate tax purposes? (Tax clinic) *Tax adviser*, v. 6, July 1975, p. 421.


Valuation of household effects on estate tax return. (Practicing before the IRS) *Taxation for accountants*, v. 15, July 1975, p. 64.

Estimated


Exempt organizations


Extensions of time


Form W-2

Ress, Samuel S. Sick pay reporting - form W-2 may be used. (Payroll taxes & controls) *CPA journal*, v. 45, Feb. 1975, p. 47.

Form 706


ACCOUNTANTS’ INDEX 1975

Form 712

Form 870

Form 872A

Form 938

Form 964


Form 966

Form 970

Form 990

Form 1040
Christensen, Cullen Y. Income averaging: how it works and what the lawyer can do to help his clients use it. Taxation for lawyers, v. 3, March-April 1975, p. 300-5.

Form 1040A


Form 1040NR

Form 1041
IRS relients on time for fiduciaries to furnish Copy B of 1041. Taxation for accountants, v. 14, March 1975, p. 175.

Form 1065

Form 1099
Center, Robert A. Information returns: who must file and what must be included to avoid penalties. Taxation for accountants, v. 14, Jan. 1975, p. 34-40.

TAX RETURNS--Form 712
How to handle the new tax break for forfeited interest. Taxation for lawyers, v. 3, March-April 1975, p. 322.

Form 1099R

Form 1120

Form 1127

Form 1138

Form 2553

Form 3115

Form 3911
What to do when refund checks are stolen or lost. (Practicing before the IRS) Taxation for accountants, v. 15, Sept. 1975, p. 191.

Form 4136
Farber, Paul. Gas excise tax refunds may be gross income. (Tax clinic) Tax adviser, v. 6, June 1975, p. 353.

Form 4625

Form 4626

Form 4726

Form 4848
Center, Robert A. Information returns: who must file and what must be included to avoid penalties. Taxation for accountants, v. 14, Jan. 1975, p. 34-40.

Form 4952
ACCOUNTANTS' INDEX 1975

Trusts

TAX REVISION
See Taxation, United States-Revision

TAX RULINGS


Forster, Joel M. IRS disclosure policies and practices, edited by Joel M. Forster. (Taxation) Journal of accountancy, v. 139, April 1975, p. 81-43. (Excerpted from the Congressional record, Feb. 5, 1975.)


Linett, E. S. FOIA: excuse tax private rulings subject to disclosure, edited by E. S. Linett. (Tax trends) Tax adviser, v. 6, Sept. 1975, p. 559-61.


Taxpayer's actions may alert IRS to possibility of fraud. (Practicing before the IRS) Taxation for accountants, v. 15, July 1975, p. 63-5.

Valuation of household effects on estate tax return. (Practicing before the IRS) Taxation for accountants, v. 15, July 1975, p. 64.

Whitaker, Meade. Taxpayer privacy vs. freedom of information: proposals to amend Sec. 6103. Tax adviser, v. 6, April 1975, p. 198-204.

Joint


Payment by spouse may not be used as credit by the other. Taxation for accountants, v. 14, April 1975, p. 233.

Questions married taxpayers will be asked on audit. (Practicing before the IRS) Taxation for accountants, v. 15, July 1975, p. 64.


State


ACCOUNTANTS' INDEX 1975


TAX SHARING


TAX SHELTER

See Tax Avoidance

TAX shelter plan turns consolidated return regs. to advantage. (Tax clinic) Tax adviser, v. 6, May 1975, p. 294-5.

TAX SHELTERED INVESTMENTS

Haft, Robert J. Tax sheltered investments. 2nd ed. New York, Clark Boardman, c1974. i v. (looseleaf) (Securities law series, v. 4.) [753 H]

TAX SUBSIDIES

See Also Taxation, United States-Subsidies. In Previous Indexes


Linett, E. S. Assistance payments under National housing act not taxable, edited by E. S. Linett. (Tax trends) Tax adviser, v. 6, Sept. 1975, p. 574.


Canada


Massachusetts


New Mexico


TAX TREATIES

See Taxation-International Double


TAXABLE CAPACITY

See Tax Limitation

TAXATION


Petrei, Aamalio Humberto. Inflation and personal income tax. Industrial accountant (Pakistan), v. 14, April-June 1975, p. 79-84.

Added-Value Tax

See Taxation - Value-Added Tax

Corporations

Mueller, Gerhard G. Accounting for multinationals. (Finance) Accountancy (Eng.), v. 86, July 1975, p. 68, 70, 72, 75.


877

Excise


Export and import trade


General agreement on tariffs and trade (GATT)


History


Indirect taxes


International


International double


Kronauer, Mario. Information given for tax purposes from Switzerland to foreign countries especially to the United States for the prevention of fraud or the like in relation to certain American taxes. *Tax law review*, v. 30, Fall 1974, p. 47-99.


TAXATION

Corporations


Debt
Slater, A. H. Lest lending that men do live after them, their debts should be interred with their bones. (Taxation) Chartered accountant in Australia, v. 45, Nov. 1974, p. 25-7, 29-31.

Depreciation and depletion


Dividends

Estate planning

Estates and trusts
Slater, A. H. Lest lending that men do live after them, their debts should be interred with their bones. (Taxation) Chartered accountant in Australia, v. 45, Nov. 1974, p. 25-7, 29-31.

 Executors and trustees
Slater, A. H. Lest lending that men do live after them, their debts should be interred with their bones. (Taxation) Chartered accountant in Australia, v. 45, Nov. 1974, p. 25-7, 29-31.

Foreign corporations doing business within Australia


Gains and losses

Gifts

Incentives

Income


879
TAXATION, AUSTRALIA—Income—Corporate (Continued)


Corporate

Individual

Income tax assessment act

Interest

Investment companies

Joint ventures

Loans
Slater, A. H. Lest lending that men do live after them, their debts should be interred with their bones. (Taxation) Chartered accountant in Australia, v. 45, Nov. 1974, p. 25-7, 29-31.

Mines

Property

Real estate

Revision

Section 51

TAXATION, BAHAMAS

TAXATION, BELGIUM

Income
Individual

TAXATION, BERMUDA

TAXATION, BRAZIL

TAXATION, BRITISH COLUMBIA
McCulloch, J. D. Taxing look at the provinces. (Taxation) CA magazine (Can.), v. 106, June 1975, p. 50-3.

TAXATION, CALIFORNIA
Bock, Russell S. Guidebook to California taxes, with special emphasis on relationship to federal taxes. 26th ed. Chicago, Commerce Clearing House, c1978. 460 p. [*758.1 C]

Community property

Corporations

Franchise

Husbands and wives

Inheritance

Non-Residents
See Taxation, California - Residency

Property

880

Residency

Withholding

TAXATION, CANADA

Clare, James L. Squeeze play: the low income earner is being sandwiched between revenue and welfare. CGA (Can.),v.8, Oct.-Nov. 1974, p. 19-20.


McCulloch, J. D. Taxing at the provinces. (Taxation) CA magazine (Can.), v. 106, June 1975, p. 50-3.


Accrual basis
Moore, David J. Tax allocation: is the deferral method still appropriate? (Research) CA magazine (Can.), v. 106, April 1975, p. 53-5.

Amnesties
Canadian Institute Of Chartered Accountants. Using life insurance company services effectively. Toronto, c1974, 59 p. (Comprised of articles from CA magazine.) [430 C]

Arm's length transactions


Assets

Averaging Income
Canadian Institute Of Chartered Accountants. Using life insurance company services effectively. Toronto, c1974, 59 p. (Comprised of articles from CA magazine.) [430 C]


Buy-Sell Agreements
See Taxation, Canada-Purchase Agreements

Campbell funds

Capita gains and losses


Seed, Nicholas J. S. Making the least of your losses. (Taxation) CA magazine (Can.), v. 106, May 1975, p. 67-70.


Charitable trusts

Charities

Compensation for services

Consolidations and mergers

Corporate distributions
Colley, Geoffrey M. Old system surplus: organized chaos? (Taxation) CA magazine (Can.), v. 107, July 1975, p. 70-3.


Corporations


Sace, Arthur R. A. When an American plans to acquire property in Canada: some questions and related probate problems, part 1; federal and Ontario law. Real property, probate and trust journal, v. 10, Fall 1975, p. 364-77.

Debt

Deductions
Deferred compensation
McCulloch, J. D. Deferred income reserves - improving cash flow. (Taxation) CA magazine (Can.), v. 106, April 1975, p. 51-3.

Estate planning

Canadian Institute Of Chartered Accountants. Using life insurance company services effectively. Toronto, c1974, 59 p. (Comprised of articles from CA magazine.) [*430 C]


Estates and trusts


Exchanges and transfers


Exempt organizations

Farmers

Foreign corporations, Controlled

Foreign corporations doing business within Canada

Foreign exchange

Foreign income

ACCOUNTANTS' INDEX 1975


___Individual___


Income tax act


International Double

See Taxation-International Double

Investment credit


Investments


Land


Liquidations


Loans


Mergers

See Taxation, Canada-Consolidations And Mergers

Mines


Natural gas


Natural resources


Non-profit organizations


Oil Industry


Hirsch, Morley P. Taxing the oil & gas industry in Canada: action and reaction. CA magazine (Can.), v. 106, May 1975, p. 47-54.


Partnerships


Pensions

Canadian Institute Of Chartered Accountants. Using life insurance company services effectively. Toronto, c1974. 59 p. (Comprised of articles from CA magazine.) [430 C]


Personal holding companies


Political contributions


Profit sharing

Canadian Institute Of Chartered Accountants. Using life insurance company services effectively. Toronto, c1974. 59 p. (Comprised of articles from CA magazine.) [430 C]


Property


Purchases and sales


Real estate


Accountants’ Index 1975

Section 146
Canadian Institute Of Chartered Accountants. Using life insurance company services effectively. Toronto, c1974. 59 p. (Comprised of articles from CA magazine.) [*430 C]

Section 212

Ships and shipping

Undistributed profits
Colley, Geoffrey M. Old system surplus: organized chaos? (Taxation) CA magazine (Can.), v. 107, July 1975, p. 70-3.


Valuation factors

Taxation, CAYMAN ISLANDS


Taxation, COLOMBIA


Income

Taxation, COLORADO
Corporations

Income

Taxation, COMMON MARKET COUNTRIES
See Taxation, European Economic Community

Taxation, CONNECTICUT


Corporations
ACCOUNTANTS' INDEX 1975

Sales and use taxes

Tenancy

TAXATION, DENVER (COLORADO)

TAXATION, DEVELOPING COUNTRIES

Incentives

Value-added tax

TAXATION, DISTRICT OF COLUMBIA

TAXATION, DOMINICAN REPUBLIC

TAXATION, EGYPT

TAXATION, EIRE
See Taxation, Ireland, Republic Of

TAXATION, EUROPEAN ECONOMIC COMMUNITY
Hollihah, James M. Taxation of crossborder concentrations in the EEC. Texas international law journal, v. 9, Fall 1974, p. 313-39.

TAXATION, CONNECTICUT - Sales and use taxes

Value-added tax

TAXATION, FLORIDA
Commerce Clearing House. Guidebook to Florida taxes. Chicago, c1975. 112 p. [758.1 F]

Intangibles tax

Property

TAXATION, FORMOSA
See Taxation, Taiwan (Formosa)

TAXATION, FRANCE

Added-Value Tax
See Taxation, France-Value-Added Tax

Affiliated companies

Corporations

Dividends

Foreign branches

885
ACCOUNTANTS' INDEX 1975

TAXATION, GREAT BRITAIN


Carmichael, Keith. Avoid interest on unpaid tax (Taxation) Accountancy (Eng.), v. 86, Nov. 1975, p. 80, 82, 84, 86, 88.


Lynch, Thomas D. Finance (no. 2) bill. Accountant’s magazine (Scot.), v. 79, June 1975, p. 207-10.


Accounting period

Macnair, H. S. A. Stock values - relief or penalty? Accountant (Eng.), v. 172, Jan. 9, 1975, p. 35-6.

Annuities


Arm’s length transactions

Carmichael, Keith. CTT - the detailed provisions. (Taxation) Accountancy (Eng.), v. 86, June 1975, p. 64, 66, 68.

Art

ACCOUNTANTS’ INDEX 1975

Assessments
See Taxes - Collection And Delinquency - Great Britain

Capital gains and losses

Capital transfer
Carmichael, Keith CTT - the detailed provisions. (Taxation) Accountancy (Eng.), v. 86, June 1975, p. 64, 66, 68.
MacLeod, James S. Capital transfer tax - I. Accountant's magazine (Scot.), v. 79, June 1975, p. 218-20.

Charities

Consolidations and mergers

TAXATION, GREAT BRITAIN—Assessments

Contributions

Corporations
Buckley, Adrian. Distorting effect of surplus advance corporation tax in project appraisal. Accounting and business research (Eng.), v. 5, Summer 1975, p. 168-76.
Slade, Felice V. Corporation tax: the small companies rate - 1 - an analysis. (Student roundabout) Accountant (Eng.), v. 173, Sept. 11, 1975, p. 303-4.

Discretionary trusts

Dividends

Divorce settlements and separation agreements

Employment Tax
See Taxation, Great Britain-Selective Employment Tax

Estates and trusts

887
ACCOUNTANTS' INDEX 1975


Gifts
Carmichael, Keith CTT - the detailed provisions. (Taxation) Accountancy (Eng.), v. 86, June 1975, p. 64, 66, 68.

Gourley Case
See Taxation, Great Britain - British Transport Commission V. Gourley

Holding companies and subsidiaries

Husbands and wives

Income
MacDonald, Graeme. Debate on stock profits. Accountancy (Eng.), v. 86, March 1975, p. 64, 66.

Corporate

TAXATION, GREAT BRITAIN—Estates and trusts-(Continued)


Exchanges and transfers

Exemptions

Exploration and development

Family corporations

Farmers

Foreign exchange

Foreign Income


Foreign residents


Foundations

Gains and losses
Buckley, Adrian. Distorting effect of surplus advance corporation tax in project appraisal. Accounting and business research (Eng.), v. 5, Summer 1975, p. 168-76.

Individual


MacLeod, James S. Tax changes in the U.K. Bulletin for international fiscal documentation, v. 29, Jan, 1975, p. 19-23.

Inheritance


Insurance companies


Insurance, Life


Interest

Carmichael, Keith. Avoid interest on unpaid tax (Taxation) Accountancy (Eng.), v. 86, Nov, 1975, p. 80, 82, 84, 86, 88.


MacDonald, Graeme. Debate on stock profits. Accountancy (Eng.), v. 86, March 1975, p. 64, 66.


Inventories


Investment income


Land


TAXATION, GREAT BRITAIN—Income—Corporate—(Continued)

Loans


Municipalities


Natural gas


Oil industry


Partnerships


Pensions


Profits

Buckley, Adrian. Distorting effect of surplus advance corporation tax in project appraisal. Accounting and business research (Eng.), v. 5, Summer 1975, p. 168-76.

Slade, Felice V. Corporation tax: the small companies rate - 1 - an analysis. (Student roundabout) Accountant (Eng.), v. 173, Sept. 11, 1975, p. 303-4.

Property


Property companies


Real estate


Real estate investors

Relief provisions

Reorganizations

Replacements
See Taxation, Great Britain - Repairs And Replacements

Residential property

Retirement
Baxter, Harry. Redundancy and retirement. (Taxation) *Accountancy* (Eng.), v. 86, June 1975, p. 60, 62, 64.

Revision

Section 21

Section 23

Section 46

Sovereign pay
Baxter, Harry. Redundancy and retirement. (Taxation) *Accountancy* (Eng.), v. 86, June 1975, p. 60, 62, 64.

Stamp duty

Stock

Transfers


Valuation factors

Value-added tax

Wealth tax
United Kingdom: excerpts from green paper on wealth tax. (Developments in international tax law) *Bulletin for international fiscal documentation*, v. 29, May 1975, p. 207-12.

TAXATION, HONG KONG

TAXATION, ILLINOIS

Income
--- Corporate

TAXATION, INDIA

Agriculture

Capital gains and losses
ACCOUNTANTS' INDEX 1975

Estates and trusts

Gifts

Goodwill

Income
Petret, Aamalio Humberto. Inflation and personal income tax. Industrial accountant (Pakistan), v. 14, April-June 1975, p. 79-84.

International Double

See Taxation - International Double

Penalties

See Tax Penalties - India

Sales tax

Surtax

Valuation methods

Wealth tax

TAXATION, INDIANA

Income

Property

TAXATION, INDONESIA


TAXATION, IOWA


Property

Schools and colleges

TAXATION, IRAN


TAXATION, IRELAND

See Also Taxation, Eire, In Previous Indexes


Corporations

Inventories, Lifo

Wealth tax

TAXATION, ISRAEL


Kesselman & Kesselman. Israel, summary information on: business organization, accounting, taxation, investments. Tel Aviv, Israel, 1974. 95 p. [*759.1 11]
ACCOUNTANTS’ INDEX 1975

Oil industry

TAXATION, LEBANON

TAXATION, LOUISIANA

Franchise

Income


TAXATION, MASSACHUSETTS


Carry-back and carry-over

Estates and trusts

Gains and losses

Incentives

Income
Corporation

Individual

Investment credit

TAXATION, MEXICO
ACCOUNTANTS’ INDEX 1975

Investments, Foreign

TAXATION, MICHIGAN

Corporations

Franchise

Income
Corporate


Municipalities

Property

Single business tax


Unitary business concept

TAXATION, MISSOURI
Estates and trusts

Inheritance

TAXATION, MONACO

TAXATION, NEBRASKA


TAXATION, MEXICO—Investments, Foreign
Valuation factors
Peters, William E. Uniform appraisal manuals. (Nebraska taxation) Nebraska CPA, v. 9, Spring 1974, p. 8, 23

TAXATION, NETHERLANDS

Income
Individual

TAXATION, NEW JERSEY
Commerce Clearing House. Guidebook to New Jersey taxes. Chicago, c1975. 228 p. [*758.1 N]


Corporations


Franchise

Income

Here’s how New Jersey’s new tax on unearned income works. Taxation for accountants, v. 15, Nov. 1975, p. 268.

Corporate


Inventories, Lifo

Residency

TAXATION, NEW YORK (CITY)
ACCOUNTANTS’ INDEX 1975


Individual


Overpayments


Property

Rothstein, Joel D. New York City - real property tax, edited by Joel D. Rothstein. (Local taxation) CPA (NYSS), v. 45, June 1975, p. 53-6.

TAXATION, NEW YORK (STATE)


Carry-back and carry-over


Corporations


Deductions


INCOME


Corporate


ESTATES AND TRUSTS


GAINS AND LOSSES


INCOME

ACCOUNTANTS' INDEX 1975

Exempt organizations

Franchise

Gains and losses

Income


New York - exemption on as if basis. (State taxation) CPA journal, v. 45, Jan. 1975, p. 41.


Corporate

Individual

Lump-sum distributions


Non-Residents
See Taxation, New York (State) - Residency

Partnerships

Pensions

Ress, Samuel S. Unemployment insurance in New York: reduction of benefit rate: (a) where pension plan exists; (b) in event of lump-sum settlement. (Payroll taxes & controls) CPA journal, v. 45, April 1975, p. 66-8.

TAXATION, NEW YORK (STATE)--Exempt organizations

Professional corporations and associations


Property

Refunds and credits

Residency


Retirement plans, Qualified

Sales and use taxes


Stock transfers

Unincorporated businesses

Oil

TAXATION, New York (State) - Incorporated

Withholding tax.


Gordon (State withholding) C19 NY 36, 29 Aug. 1975

147, 129-32.

of income, 46. Tax, 83-91.

120-1.

1975.

1974.

1974.

20, April 1975.

1975.

1975.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.

1974.
ACCOUNTANTS' INDEX 1975


Bonds
Commerce Clearing House. Stock values and dividends for 1975 tax purposes: market values, par values and dividends of listed or regularly quoted stocks for 1975 federal, state and local tax purposes; including special supplement on the Pennsylvania tax status of bonds. Chicago, c1975. 168 p. plus 16 p. [*724 C]

Income
- **Corporate**

- **Individual**

TAXATION, PERU

TAXATION, PHILIPPINES, REPUBLIC OF

TAXATION, PITTSBURGH

TAXATION, PUERTO RICO

Revision

TAXATION, QUEBEC
McCulloch, J. D. Taxing look at the provinces. (Taxation) CA magazine (Can.), v. 106, June 1975, p. 50-3.

TAXATION, SCOTLAND

TAXATION, SINGAPORE

TAXATION, SOUTH AFRICA
Income

Inventories, Life

TAXATION, SOUTH AMERICA
Lease or purchase

TAXATION, SOUTH CAROLINA
Contributions

TAXATION, SPAIN
Income
- **Individual**

TAXATION, SWEDEN

TAXATION, SWITZERLAND
Kronauer, Mario. Information given for tax purposes from Switzerland to foreign countries especially to the United States for the prevention of fraud or the like in relation to certain American taxes. Tax law review, v. 30, Fall 1974, p. 47-99.

Income
- **Individual**

TAXATION, THAILAND

TAXATION, UNDER-DEVELOPED COUNTRIES
See Taxation, Developing Countries
Also Taxation, Under Name Of Specific Country
TAXATION, UNITED KINGDOM

TAXATION, UNITED STATES


Larkin, Mark D. Don't raise the bridge, just lower the river. (Federal taxes) California CPA quarterly, v. 42, March 1975, p. 34.


Tulane Tax Institute, 23rd, New Orleans, 1973. Proceedings, edited by Robert A. Behren and Alex Cohen. New York, Institute for Continuing Professional Development, c1974. 518 p. (Sponsored by the School of Law and the Graduate School of Business Administration, Tulane University, New Orleans.) [*750.2 T]


Accountants' office


Accounting methods


ACCOUNTANTS' INDEX 1975


Rules for change of accounting method are clarified by IRS. Taxation for accountants, v. 15, July 1975, p. 50.


Accounting period


Accrual basis


ACCOUNTANTS’ INDEX 1975


Linett, E. S. Self-insurer’s liability for uncontested workmen’s comp claims (at time of injury), edited by E. S. Linett. (Tax trends) Tax adviser, v. 6, Sept. 1975, p. 564-5.


Some prepaid income may be deferred by accrual basis taxpayers; IRS views moderated. Taxation for accountants, v. 15, Aug. 1975, p. 74-5.


Accumulation Of Surplus
See Taxation, United States-Undistributed Proffs

Accumulation trusts

Acquisitions


Epstein, Stephen. Tax treatment of payment for reacquisition of franchise rights. (Tax clinic) Tax adviser, v. 6, April 1975, p. 211.


TAXATION, UNITED STATES—Accrual basis (Continued)


Start of holding period is not always acquisition date. (Technical notes and comments) Taxation for accountants, v. 14, Jan. 1975, p. 59.

Start of holding period is not always acquisition date. Taxation for lawyers, v. 3, March/April 1975, p. 271-2.


Administration
See Also Tax Returns-Data Processing

Donaldson, Lynn W. Foreign tax credit with no itemized or standard deductions bugges IRS computer. (Tax clinic) Tax adviser, v. 6, March 1975, p. 147.


Administrative summons


IRS subpoena power to investigate unknown taxpayers. (Notes) New York University law review, v. 50, April 1975, p. 177-201.


Scanlan, T. F. Ways to provide your clients with more effective representation when dealing with the IRS. Taxation for accountants, v. 15, July 1975, p. 15-18.

ACCOUNTANTS' INDEX 1975


Annuities


Goldberg, Steven S. Pension plans and executive compensation. New York, Practising Law Institute, c1974. 765 p. (Tax law and practice: Practice handbook series, no. 8.) [223.7 G]


How to get approval of individual retirement plan. Taxation for accountants, v. 14, April 17, p. 249-30.


Annuity trusts


ACCOUNTANTS’ INDEX 1975


Arm’s length transactions
Employees cannot be shifted to avoid coverage rules. Taxation for accountants, v. 14, April 1975, p. 240-1.
O’Hare, James T. Loans without interest: how to avoid IRS assertion that the borrower realizes income. Taxation for accountants, v. 14, March 1975, p. 165-71.

Art Collectors
See Taxation, United States-Collectors

Artists

Assessments
See Taxes-Collection And Delinquency

Assets
CA-9 says customer list is one asset; deduction harder to take. Taxation for accountants, v. 15, Sept. 1975, p. 136-7.
Start of holding period is not always acquisition date. Taxation for lawyers, v. 3, March/April 1975, p. 271-2.
Start of holding period is not always acquisition date. (Technical notes and comments) Taxation for accountants, v. 14, Jan. 1975, p. 59.

Assets, Intangible

TAXATION, UNITED STATES—Annuity trusts-(Continued)


Assignment of income

Associations

Attorney’s Fees
See Taxation, United States-Lawyers
Taxation, United States-Professional Fees

Attribution rules

Authors

Automobile expenses

Automobile manufacturers
AVERAGING INCOME

Averaging Income


Borghese, Phyllis. Income averaging elected at trial. (Tax talk) *National public accountant*, v. 20, April 1975, p. 35.

Christensen, Cullen Y. Income averaging: how it works and what the taxpayer can do to help his clients use it. *Taxation for lawyers*, v. 3, March/April 1975, p. 300-5.


Loveland, Lauren K. Income averaging with community income. *(Community property journal*, v. 2, Summer 1975, p. 188-90.


Awards and prizes

Hopkins, Bruce R. IRS takes a narrow view on what type of scholarship or fellowship is excludable. by Bruce R. Hopkins and John Holt Myers. *Taxation for lawyers*, v. 3, Jan-Feb. 1975, p. 238-42.

Myers, John Holt. IRS is limiting the scope of the exclusion for fellowship and scholarship grants, by John Holt Myers and Bruce R. Hopkins. *(Personal tax problems)* *Journal of taxation*, v. 42, April 1975, p. 212-16.

BAD DEBTS

*See Also* Taxation, United States-Deductions


Borini, Mario P. Written evidence of intercorporate business loan may convert bad debt into capital loss, edited by Mario P. Borini. *(Tax clinic)* *Tax adviser*, v. 6, Sept. 1975, p. 536-7.


When a loss is deductible, and how much can be deducted, depends on the nature of the loss. *Taxation for lawyers*, v. 3, March/April 1975, p. 319-22.


BALLOUTS

*See* Taxation, United States-Stock Balloouts

Bank deposits method

ACCOUNTANTS’ INDEX 1975

Basis
McCaffrey, Carly L. Limited partnership owns land where title is in one partner - partners' basis includes loan for which one partner is liable, by Carly L. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) Journal of real estate taxation, v. 2, Summer 1975, p. 510-11.
Payments to will contestants did not increase remaining legatees' basis inate property. (Technical notes and comments) Taxation for lawyers, v. 3, Jan.-Feb. 1975, p. 225.

Basye case

Bell case

Bequests

Blockage rule

Blocked currency

TAXATION, UNITED STATES—Basis

Bond premiums

Bonds
See Also Taxation, United States, Under Subheadings:
Government Bonds
Municipal Bonds
Revenue Bonds
Crestol, Jack. Investment planning with tax-exempt bonds. New York, Coopers & Lybrand, c1975. 18 p. [*733 C]

Boot provisions

Bootstrap

Bosch case

Bribes
TAXATION, UNITED STATES—Brlhs—(Continued)


Brother-sister corporations

Building And Loan And Savings Associations
See Taxation, United States-Savings And Loan Associations

Bunched Income
See Taxation, United States-Averaging Income

Business Combinations
See Taxation, United States-Combinations

Business Form
See Also Taxation, United States. Under Specific Form. E.G., Corporations
Miles, Catherine E. Business and personal taxes, by Catherine E. Miles and Joseph E. Lane. 1975 rev. ed. Boston, Allyn and Bacon, c1974. 1 v. (various pagings) [754 M]

Business Location
See Also Taxation, United States-Plant Location

Business purpose doctrine
Dead corporation may have tax life. Taxation for lawyers, v. 3, March/April 1975, p. 267.
Dead corporation may have tax life. Taxation for accountants, v. 14, Feb. 1975, p. 83.

ACCOUNTANTS' INDEX 1975

Business Separations
See Also Taxation, United States-Spin-Offs, Split-Offs, And Split-Ups
Crumbley, D. Larry. How to choose the most advantageous way to combine or separate business interests. (Corporations) Taxation for accountants, v. 15, Oct. 1975, p. 244-8.

Business Trusts
See Taxation, United States - Massachusetts Trusts

Buy-Sell Agreements
See Taxation, United States-Purchase Agreements

Byrum case

Campaign Funds
See Also Taxation, United States - Political Contributions

Cancellation Of Indebtedness
See Taxation, United States-Debt Cancellation

Capital assets
Option for partnership interest may be a capital asset. Taxation for accountants, v. 15, July 1975, p. 50-1.

Capital Exchange Funds
See Taxation, United States-Investment Companies Taxation, United States-Mutual Funds

Capital Gains And Losses
See Also Taxation, United States-Gains And Losses
ACCOUNTANTS' INDEX 1975

Barker, Norman B. Collapsible corporation provisions can turn capital gain into ordinary income. (Corporation) Taxation for accountants, v. 14, April 1975, p. 212-16.


Colson, Earl M. Capital gains and losses; the federal income tax consequences of property transactions. Philadelphia, Committee on Continuing Education of the American Law Institute and the American Bar Association. c1975. 251 p. (Revision of Colson, Earl M. Federal taxation of sales, exchanges, and other transfers, 1971.) [754.3 C]


Farber, Paul Sec. 531: capital loss may create silver lining. (Tax clinic) Tax adviser, v. 6, June 1975, p. 350-1.


TAXATION, UNITED STATES—Capital Gains And Losses—(Continued)


IRS bows: gain from container deposits can be capital gain. Taxation for accountants, v. 14, May 1975, p. 277.


Murphy, J. J. Section 1244 tax break can convert capital loss into fully deductible, ordinary loss. Taxation for accountants, v. 15, Nov. 1975, p. 276-80.

No capital gain on transfer of patent when rights are retained. Taxation for accountants, v. 15, Nov. 1975, p. 285.


TAXATION, UNITED STATES—Capital Gains And Losses—
(Continued)


Start of holding period is not always acquisition date. (Technical notes and comments) Taxation for accountants, v. 14, Jan. 1975, p. 59.

Start of holding period is not always acquisition date. Taxation for lawyers, v. 3, March/April 1975, p. 271-2.


Toll, Steven J. Interpretation of Section 1235(d): obtaining stock ownership in a patent transfer while receiving capital gains treatment. (Notes and comments) Tax lawyer, v. 28, Winter 1975, p. 399-408.


Capitalization

Farmers have various options on capitalizing or deducting land-related expenses. Taxation for accountants, v. 14, May 1975, p. 290-1.


Sec. 266 permits capitalization of interest and taxes paid. Taxation for accountants, v. 15, July 1975, p. 11-12.


Carry-Back And Carry-Over

See Also Taxation, United States-Gains And Losses Taxation, United States-Refunds And Credits


ACCOUNTANTS’ INDEX 1975


Lenrow, Gerald I. Pendulum swings back - two circuit courts of appeals reject the Charter rule - Supreme Court to review. by Gerald I. Lenrow and Emanuel Halpern. (Insurance taxation) Best’s review (Property/Liability ed.), v. 76, July 1975, p. 74, 76, 78-80.


Cash basis


ACCOUNTANTS’ INDEX 1975


Casualty Losses


Disaster losses may be accelerated or postponed. Taxation for accountants, v. 14, March 1975, p. 151.


When a loss is deductible, and how much can be deducted, depends on the nature of the loss. Taxation for lawyers, v. 3, March/April 1975, p. 319-22.

When a loss is deductible, and how much can be deducted, depends on the nature of the loss. Taxation for accountants, v. 14, Feb. 1975, p. 119-22.

Centennial Funds

See Taxation, United States-Investment Companies Taxation, United States-Mutual Funds

Charitable Contributions

See Taxation, United States-Contributions

Charitable remainder trusts


Payment of trustee’s fees can nullify use of the charitable remainder trust device. (Technical notes and comments) Taxation for lawyers, v. 3, Jan.-Feb. 1975, p. 250-1.


TAXATION, UNITED STATES—Cash basis-(Continued)

Charitable trusts


Charities

See Also Taxation, United States. Under Name Of Specific Type


Hundley, Thomas C. Taxation - accumulated earnings tax - decrease in accumulated earnings and profits in a taxable year because of redemptions of stock from tax-exempt charities does not preclude imposition of the accumulated earnings tax. (Recent cases) Vanderbil law review, v. 28, May 1975, p. 921-30.


Child care expenses


Churches

Linett, E. S. Churches operating discriminatory religious schools are not tax-exempt, edited by E. S. Linett. (Tax trends) Tax adviser, v. 6, Sept. 1975, p. 568-9.

Citrus Growers

See Taxation, United States-Fruit Growers

Claim-of-right doctrine


Income, even though received in error, is still income. Taxation for accountants, v. 14, May 1975, p. 264.

Clifford Trusts

See Taxation, United States-Short Term Trusts

Close Corporations

See Also Taxation, United States-Family Corporations


907
TAXATION, UNITED STATES—Close Corporations—
(Continued)


ACCOUNTANTS' INDEX 1975


**Combinations**

Crumbley, D. Larry. How to choose the most advantageous way to combine or separate business interests. (Corporations) *Taxation for accountants*, v. 15, Oct. 1975, p. 244-8.


**Commissions**


**Commodity Futures**
See *Taxation, United States-Futures*

**Common Disaster**
See *Also Taxation, United States-Estates And Trusts Taxation, United States-Husbands And Wives*

**Community Property**
See *Also Taxation, United States-Husbands And Wives*


**TAXATION, UNITED STATES—Collectors—Continued**


**Company planes**

**Compensation for Services**
See *Also Taxation, United States, Under Subheadings: Annuities; Employee Benefits; Pensions; Profits Sharing; Stock Options*


Even part of a reasonable salary may be disallowed as being a disguised dividend. (Technical notes and comments) *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 258.


TAXATION, UNITED STATES—Compensation for Services—(Continued)

Kutner, Howard B. Unreportable income of a decedent is subject to double taxation but relief is available. Taxation for accountants, v. 15, Aug. 1975, p. 92-7.
Turner, N. James. Qualified pension and profit sharing plans: integration with social security. (Comments) University of Miami law review, v. 29, Fall 1974, p. 119-38.

Computer software

Condemnation
See Alto Taxation, United States-Expropriations Taxation, United States-Involuntary Conversions

Clurman, Herman. Condemnation severance damages may be tax-deferred under 1033 if they are identified. (Real estate) Journal of taxation, v. 43, Aug. 1975, p. 100-3.
Tax benefit in condemnation not lost even though reimbursement is in corporation. (Technical notes and comments) Taxation for lawyers, v. 3, Jan-Feb. 1975, p. 243.

Condominium Hotels
See Taxation, United States - Hotels, Condominium
ACCOUNTANTS’ INDEX 1975

Condominiums
Madison, Michael T. Multi-use condominiums: tax planning to avoid the taxation of outside income. William and Mary law review, v. 16, Fall 1974, p. 37-69.
Consolidations and mergers
Crumbley, D. Larry. How to choose the most advantageous way to combine or separate business interests. (Corporations) Taxation for accountants, v. 15, Oct. 1975, p. 244-8.
Hollrah, James M. Cross-border concentrations in the EEC. Texas international law journal, v. 9, Fall 1974, p. 313-39.
Constructive Dividends
See Taxation. United States-Dividends, Constructive
Constructive ownership
Cavagna, Joseph F. Related-parties rule of Section 267 can, but need not, upset a client’s tax planning. Taxation for accountants, v. 15, Aug. 1975, p. 76-82.
Constructive receipt
Cavagna, Joseph F. Related-parties rule of Section 267 can, but need not, upset a client’s tax planning. Taxation for accountants, v. 15, Aug. 1975, p. 76-82.
TAXATION, UNITED STATES—Condominiums
Consumption Taxes
See Also Taxation, United States, Under Subheadings:
Excise: Sales And Use Taxes
Contemplation of death
Mesrop, Alden. Salvaging the tax benefits from a transfer that is found to be an incomplete gift. (Estate planning) Taxation for lawyers, v. 4, Nov.-Dec. 1975, p. 176-81.
Mesrop, Alden. Salvaging the tax benefits from a transfer that is found to be an incomplete gift. Taxation for accountants, v. 15, Dec. 1975, p. 344-9.
Contested liabilities
Contingent Shares
See Taxation. United States - Stock, Contingent
ACCOUNTANTS’ INDEX 1975


Linett, E. S. Payment to old-age home as condition for admission is not charitable contribution, edited by E. S. Linett. Tax trends Tax adviser, v. 6, Sept. 1975, p. 571-2.


Contributions to capital

Controlled Companies
See Also Taxation, United States-Foreign Corporations, Controlled


Controlled Foreign Corporations
See Taxation, United States-Foreign Corporations, Controlled

Convention exceptions

Conversions
See Taxation, United States-Condemnation
Taxation, United States-Involuntary Conversions

Contingent Stock
See Taxation, United States - Stock, Contingent

Continuity of interest


Contractors

Farber, Paul. Nonresident aliens: tax withheld vs. tax imposed on services performed as independent contractors. (Tax clinic) Tax adviser, v. 6, June 1975, p. 350.

Contractors, Long-term

Contributions
See Also Taxation, United States, Under Subheadings:
Political Contributions;
Campaign Funds


ACCOUNTANTS’ INDEX 1975

Convertible Debentures
See Taxation, United States - Debt, Convertible

Cooperatives
See Also Taxation, United States-Agricultural Cooperatives

Coordination
See Taxation, United States-International

Copyrights
See Taxation, United States-Patents And Copyrights

Corn Products Refining Company case


Corporate Distributions
See Also Taxation, United States, Under Subheadings: Dividends; Undistributed Profits.


Correct computation of earnings and profits requires many adjustments. Taxation for accountants, v. 15, July 1975, p. 54-6.


TAXATION, UNITED STATES—Convertible Debentures


Corporate Diversions
See Taxation, United States-Stockholder Diversions

Corporate Diversiture, Divisions And Separations
See Taxation, United States-Business Separations

Corporations
See Also Taxation, United States, Under Subheadings: Close Corporations; Collapsible Corporations; Going Public; Subchapter S Corporations.


913


Dead corporation may have tax life. Taxation for accountants, v. 14, Feb. 1975, p. 83.

Dead corporation may have tax life. Taxation for lawyers, v. 3, March/April 1975, p. 267.

Employees cannot be shifted to avoid coverage rules. Taxation for accountants, v. 14, April 1975, p. 240-1.

Ettier, Don E. To be - or not to be - incorporate a sole proprietorship? (Guest column) Wisconsin CPA, Oct. 1975, p. 26-7.


Miles, Katherine E. Business and personal taxes. by Catherine E. Miles and Joseph E. Lane. 1975 rev. ed Boston, Allyn and Bacon, c1974. 1 v. (various pagings) [754 M]


ACCOUNTANTS’ INDEX 1975


Sonnecken, Edwin H. Accounting for economics. Akron business and economic review, v. 6, Fall 1975, p. 4-7.

Correction Of Errors
See Taxation. United States-Errors

Cost recovery accounting


Couch case

Court Holding Co. case
How not to liquidate under Section 333. (Tax burden) Practical accountant, v. 8, July/Aug. 1975, p. 35.

Covenants not to compete

Cuban Expropriations
See Also Taxation. United States-Expropriations

Custodian accounts
Hutchings, Peter W. Contemporary thoughts on gifts to minors. CLU journal, v. 29, April 1975, p. 30-4.

Customer lists
CA-9 says customer list is one asset; deduction harder to take. Taxation for accountants, v. 15, Sept. 1975, p. 136-7.

CA-9 says customer list is one asset; deduction harder to take. Taxation for lawyers, v. 4, Nov./Dec. 1975, p. 181.

Damages

Clurman, Herman. Condemnation severance damages may be tax-deferred under 1033 if they are identified. (Real estate) Journal of taxation, v. 43, Aug. 1975, p. 100-3.


Dossert, James K. Careful drafting may produce higher net recovery in personal injury suits. Taxation for lawyers, v. 4, July/Aug. 1975, p. 4-8.

TAXATION, UNITED STATES—Corporations, Multinational-
(Continued)


When is damage to rental property deductible? (How would you rule?) Taxation for lawyers, v. 4, Nov./Dec. 1975, p. 192.

Wrongful death damages are exempt from income tax. Taxation for accountants, v. 15, July 1975, p. 52.

Day Care Centers
See Also Day Care Centers

Death Benefits
See Taxation. United States-Employee Benefits

Debt


Borghese, Phyllis. Debt payment does not constitute dividend income. (Tax talk) National public accountant, v. 20, April 1975, p. 36.

Debt can be used to spread a gift to minimize gift tax. Taxation for lawyers, v. 4, July-Aug. 1975, p. 18-19.

Debt can be used to spread a gift to minimize gift tax. Taxation for accountants, v. 14, May 1975, p. 313-14.


Johnson, Philip G. Some taxpayers who should have stayed in bed. Nebraska CPA, v. 9, Spring 1974, p. 11-12, 22.

Original issue discount must be reported each year. Taxation for accountants, v. 14, March 1975, p. 172-3.


Debt, Convertible

Debt financed Income

Debt, Repurchase
Debt v. equity

Discounted preferred stock under the new Section 305 Treasury regulations on confusing debts and equity. Yale law journal, v. 84, Dec. 1974, p. 324-54.


Deductions

See Also Taxation, United States, Under Specific Deduction.

E.G., Bad Debts

Excess Deductions Account


Bell, Theodore M. Corporate plan can change investor's potential capital loss into ordinary loss at no cost. Taxation for lawyers, v. 4, July-Aug. 1975, p. 14-17.


Creditor-paid life insurance premiums may be deductible. Taxation for accountants, v. 14, May 1975, p. 289.


Deduction for interest paid by guarantor is wasted. Taxation for accountants, v. 14, March 1975, p. 171.


Disaster losses may be accelerated or postponed. Taxation for accountants, v. 14, March 1975, p. 151.


Estate tax deductions - post-death events relevant to deductibility of claims against the estate pursuant to Section 2035(a) of the Internal revenue code. (Case comments) Florida State University law review, v. 2, Summer 1974, p. 625-640.


ACCOUNTANTS' INDEX 1975


LINOTT, E. S. Fees paid pro rata to shareholders to guarantee loans are nondeductible dividends, edited by E. S. Linett. (Tax trends) Tax adviser, v. 6, Sept. 1975, p. 562-3.


McCahey, Carolyn S. Sale of residence three years after it was vacated qualifies for nonrecognition of gain within Section 1034, by Carolyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) Journal of real estate taxation, v. 2, Summer 1975, p. 502-4.


Prepaid interest has lost power to shelter high income. Taxation for accountants, v. 14, March 1975, p. 163-6.

Prepaid-interest scheme blocked by the Tax Court. (Personal) Taxation for accountants, v. 14, April 1975, p. 225.


Reece, Ralph I. You can control your taxes. Veterinary economics, v. 16, March 1975, p. 39, 42.

Reserve may be good accounting, but will it be deductible? Not often, IRS. Taxation for accountants, v. 14, March 1975, p. 174-5.


TAXATION, UNITED STATES—Deductions—(Continued)
Deferred Compensation
See Taxation, United States-Compensation For Services

Deferred Taxes
See Taxes-Accounting

Dependents
Layne, Abner A. Are you missing out on extra tax exemptions? Medical economics, v. 52, Jan. 6, 1975, p. 147.

Deposit Funds
See Taxation, United States-Investment Companies Taxation, United States-Mutual Funds

Depreciation and depletion

Accelerated
ACCOUNTANTS' INDEX 1975


---

Asset depreciation range system
How to switch from DDB to SL under ADR for pre-71 assets. Taxation for accountants, v. 15, Aug. 1975, p. 91.

---

Assets, Intangible

---

Class life system

---

Declining-balance method
How to switch from DDB to SL under ADR for pre-71 assets. Taxation for accountants, v. 15, Aug. 1975, p. 91.

---

Gas, Natural

---

TAXATION, UNITED STATES—Depreciation and depletion—Accelerated (Continued)

---

Machinery and equipment

---

Mining and metallurgy
Freidin, Richard G. IRS outlines steps to apply for alternative depletion. (Special tax treatment) Journal of taxation, v. 42, May 1975, p. 278.

---

Oil industry
Seidler, Lee J. Impacts of percentage depletion repeal on oil and gas companies. Accounting issues (Bear Stearns & Co.), April 29, 1975, p. 1-5. (Reprint file, *A)

---

Plant and equipment

---

Property

---

Real estate

919
TAXATION, UNITED STATES—Depreciation and depletion—Real estate (Continued)


Recapture rules


Salvage value

Straight-line method


How to switch from DDB to SL under ADR for pre-71 assets. Taxation for accountants, v. 15, Aug. 1975, p. 91.


Sum-of-the-years' digits method


ACCOUNTANTS' INDEX 1975

Depreciation Guidelines
See Also Taxation, United States - Depreciation And Depletion - Asset
Depreciation Range System
Taxation, United States - Depreciation And Depletion - Revenue
Procedure 62-21
Taxation, United States - Depreciation And Depletion - Revenue
Procedure 65-13

Disability Benefits
See Taxation, United States-Employee Benefits

Discount, Bond


Disney case

Diversification Funds
See Taxation, United States-Investment Companies Taxation, United States-Mutual Funds

Diversions Of Corporate Funds
See Taxation, United States-Stockholder Distributions

Dividends
See Also Taxation, United States-Corporate Distributions


Commerce Clearing House. Stock values and dividends for 1975 tax purposes: market values, par values and dividends of listed or regularly quoted stocks for 1975 federal, state and local tax purposes; including special supplement on the Pennsylvania tax status of bonds. Chicago, c1975. 168 p. plus 16 p. [*2724 C]

Even part of a reasonable salary may be disallowed as being a disguised dividend. (Technical notes and comments) Taxation for lawyers, v. 3, Jan.-Feb. 1975, p. 258.
ACCOUNTANTS’ INDEX 1975


Kutner, Howard B. Unreportable income of a decedent is subject to income tax but relief is available. Taxation for accountants, v. 15, Aug. 1975, p. 92-7.


Linet, E. S. Fees paid pro rata to shareholders to guarantee loans are nondeductible dividends, edited by E. S. Linett. (Tax trends) Tax adviser, v. 6, Sept. 1975, p. 562-3.


Dividends. Constructive


TAXATION, UNITED STATES—Dividends—(Continued)

Dividends, Foreign


Dividends, Stock


Dividing A Business

See Taxation, United States, Under Subheadings: Business Separations; Liquidations And Receiverships; Reorganizations; Spin-Offs, Split-Offs, And Split-Ups

Divorce Settlements And Separation Agreements

See Also Taxation, United States, Under Subheadings: Alimony; Separation Agreements

In Previous Indexes


921
TAXATION, UNITED STATES—Divorce Settlement And Separation Agreements (Continued)


Divorce settlements and separation agreements


Domestic International Sales Corporations

See Also Domestic International Sales Corporations


DISC benefits, tax havens abroad are touched by new law. Commerce today, v. 5, April 14, 1975, p. 21.


ACCOUNTANTS' INDEX 1975

Double


Turner, William J. Steps the estate planner can take to minimize taxes when estate will hold out-of-state property. Estate planning, v. 2, Winter 1975, p. 66-73.

Drilling And Development

See Taxation, United States-Exploration And Development

Earnings and profits


Correct computation of earnings and profits requires many adjustments. Taxation for accountants, v. 15, July 1975, p. 54-6.


Hundley, Thomas C. Taxation - accumulated earnings tax - decrease in accumulated earnings and profits in a taxable year because of redemptions of stock from tax-exempt charities does not preclude imposition of the accumulated earnings tax. (Recent cases) Vanderbilt law review, v. 28, May 1975, p. 921-30.
ACCOUNTANTS' INDEX 1975


Kresse, W. Foreign tax credit; effect of change in Hong Kong profits tax. (Tax clinic) Tax adviser, v. 6, July 1975, p. 421-2.


Walsh, Gerald S. Accumulated earnings tax: new case poses greater danger that tax will be imposed. (Corporation-stockholders) Taxation for lawyers, v. 4, Sept./Oct. 1975, p. 120-3.

Education expense


Mallory, John H. How to meet the tough tests for deducting the cost of special schooling as medical expense. Taxation for lawyers, v. 3, March/April 1975, p. 315-18.


Educational trusts


TAXATION, UNITED STATES—Earnings and profits—(Continued)


Sysma, Frederick A. How to increase flexibility of testamentary trusts to carry out decedent's objectives. Estate planning, v. 2, Summer 1975, p. 194-201.

Elections


Electric light and power


Employee Benefits

See Also Taxation, United States, Under Specific Benefit, E.G., Pensions

Abbin, Byre M. Significant recent developments concerning estate planning (part I). (Estate planning) Tax adviser, v. 6, March 1975, p. 166-76.


ACCOUNTANTS' INDEX 1975


Employee stock ownership trusts


Employment fees


Entertainment Expenses

See Taxation, United States - Traveling And Entertainment Expenses

Entertainment industry


Entity theory


Equity V. Debt

See Taxation, United States - Debt V. Equity

Escrow Stock

See Taxation, United States - Stock, Escrow

Estate Income

See also Taxation, United States - Estates And Trusts


Borghese, Phyllis. Debt payment does not constitute dividend income. (Tax talk) National public accountant, v. 20, April 1975, p. 5.


TAXATION, UNITED STATES—Employee Benefits—

(Continued)


Goldberg, Steven S. Pension plans and executive compensation. New York, Practising Law Institute, c1974. 765 p. (Tax law and practice: Practice handbook series, no. 8.) [223.7 G]


ACCOUNTANTS' INDEX 1975


Kutner, Howard B. Unreportable income of a decedent is subject to double taxation but relief is available. Taxation for accountants, v. 15, Aug. 1975, p. 92-7.


Estate planning


Borini, Mario P. Personal holding company as an estate planning tool. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. Major tax planning for '74, New York, c1974. p. 143-79.) [750.2 S]


Faber, Peter L. Planning the estate of the investor with tax shelters. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. Proceedings, Indianapolis, 1974. Chapter 74-9.) [750.2 I]


Finerman, Ralph. Change of majority to age 18 has estate planning implications, edited by Ralph Finerman. (Estate planning) CPA (NYSS), v. 45, June 1975, p. 80.


Finerman, Ralph. IRS disqualification of pension plan can create havoc for estate planner, edited by Ralph Finerman. (Estate planning) CPA (NYSS), v. 45, June 1975, p. 79-80.


ACCOUNTANTS' INDEX 1975


TAXATION, UNITED STATES—Estate planning—(Continued)

Extra ed.) [*755 C]
Creedon, John J. Some uses of life insurance in estate planning. Philadelphia, Joint Committee on Continuing Legal Education of the American Law Instituteand the American Bar Association, c1974. 95 p. (Estate planning/ practice handbook, no. 1.) [*241.3 C]
Dahlman, Roland. When are you dead for estate tax purposes? (Tax clinic) Tax adviser, v. 6, July 1975, p. 421.


Estate tax - deductions - post-death events relevant to deductibility - claims against the estate pursuant to Section 2053(a) of the Internal revenue code. (Case comments) Florida State University law review, v. 2, Summer 1974, p. 625-640.


Federal estate tax: application of the Section 2042 incidents of ownership concept to the insured fiduciary's estate. (Notes Iowa law review, v. 60, June 1975, p. 1319-64.


Finerman, Ralph. Change of majority to age 18 has estate planning implications, edited by Ralph Finerman. (Estate planning) CPA (NYSS), v. 45, June 1975, p. 80.


Finerman, Ralph. Estate tax closing letter is not a final closing agreement, edited by Ralph Finerman. (Estate planning) CPA journal, v. 45, March 1975, p. 68.


Finerman, Ralph. Gift tax credit as applied to reciprocal trusts, edited by Ralph Finerman. (Estate planning) CPA (NYSS), v. 45, Aug. 1975, p. 54-5.


Finerman, Ralph. Post-death interest deductible as administration expense, edited by Ralph Finerman. (Estate planning) CPA journal, v. 45, April 1975, p. 76.


Finerman, Ralph. Unexpected gift tax, edited by Ralph Finerman. (Estate planning) CPA journal, v. 45, May 1975, p. 82.


Friedman, Brian M. State power to tax trust income on basis of settlor's or grantor's residence domicile. Trusts - the tax magazine, v. 53, April 1975, p. 237-44.


Gift includable in estate may result in an extra credit being available. (Technical notes and comments) Taxation for lawyers, v. 3, Jan.-Feb. 1975, p. 236-7.


Horowitz, Jerome. Tax factors controlling the type of trust which best fits a particular client's needs. Taxation for lawyers, v. 4, July-Aug. 1975, p. 36-42.

Horowitz, Jerome. Tax factors controlling the type of trust which best fits a particular client's needs. Taxation for lawyers, v. 4, July-Aug. 1975, p. 36-42.


Hufnaker, John B. Auditing techniques for estate tax returns. (Estate planning) CPA (NYSS), v. 42, April 1975, p. 252-3.

Hufnaker, John B. CA-2 bars full estate tax deduction for selling expenses; CA-6 holds contra. (Estate planning) CPA journal, v. 42, May 1975, p. 297.

928
ACCOUNTANTS' INDEX 1975


Hutchings, Peter W. Contemporary thoughts on gifts to minors. CLU journal, v. 29, April 1975, p. 30-4.


Hyde, Robert C. Unplanned estate distributions can significantly increase tax burden on estate and beneficiaries. (Estate planning) Taxation for accountants, v. 14, April 1975, p. 245-9.


Joseph, Myron L. Several routes are available to obtaining an extension to file and pay federal estate tax. Taxation for lawyers, v. 4, July-Aug. 1975, p. 22-6.


Linett, E. S. Unrealized appreciation relevant in allocating trust termination fees to exempt income, edited by E. S. Linett. (Tax trends) Tax adviser, v. 6, Sept. 1975, p. 572-3.


Melfe, Thomas A. Corrective surgery on the overplanned estate - it's time to simplify. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. Proceedings. Indianapolis, 1974 Chapter 74-15.) [750.2 I]


Miles, Catherine E. Business and personal taxes, by Catherine E. Miles and Joseph E. Lane. 1975 rev. ed. Boston, Ally and Benny, c1974. 1 v. (various pagings) [754 M]


No estate tax due on non-donor spouse who elects to split gifts. (Technical notes and comments) Taxation for lawyers, v. 3, Jan-Feb. 1975, p. 249.


Payments to will contestants did not increase remaining legatee's basis in estate property. (Technical notes and comments) Taxation for lawyers, v. 3, Jan-Feb. 1975, p. 225.


TAXATION, UNITED STATES—Estates And Trusts—(Continued)

929


Schlenker, Jacques T. Double benefit derived from posthumously paid gifts taxes which are allowed as both a deduction from decedent’s estate under Section 2053 and as a credit for state death taxes paid under Section 2011, by Jacques T. Schlenker and David J. Garrett. (Current tax developments) Estate planning, v. 2, Summer 1975, p. 231-2.


Schlenker, Jacques T. Marital share gift conditioned on wife’s filing of written election to accept the bequest held to qualify for marital deduction: right of election seen as similar to that granted by statute to disinherit spousal, by Jacques T. Schlenker and David J. Garrett. (Current tax developments) Estate planning, v. 2, Summer 1975, p. 236-8.


Schlenker, Jacques T. Service issues three revenue rulings that rental properties held for the production of income do not qualify as a closely held business...under Section 6166(a), by Jacques T. Schlenker and David J. Garrett. (Current tax developments) Estate planning, v. 3, Autumn 1975, p. 45-6.


Schnee, Edward J. When alternate valuation date should be used if value of gross estate has increased. Estate planning, v. 2, Winter 1975, p. 74-81.


ACCOUNTANTS’ INDEX 1975

State court not final word on expense deduction to estate. Taxation for accountants, v. 15, Aug. 1975, p. 50.


Sysma, Frederick A. How to increase flexibility of testa­mentary trusts to carry out decedent’s objectives. Estate planning, v. 2, Summer 1975, p. 194-201.


Trustee’s control over policy may cause inclusion in estate. Taxation for lawyers, v. 4, July-Aug. 1975, p. 57-8.


Turnier, William J. Steps the estate planner can take to minimize taxes when estate will hold out-of-state property. Estate planning, v. 2, Winter 1975, p. 66-73.

Uncashed joint Social Security check is not an estate asset. Taxation for lawyers, v. 4, July-Aug. 1975, p. 64.

Valuation of household effects on estate tax return. (Practic­ing before the IRS) Taxation for accountants, v. 15, July 1975, p. 64.


Wormser, Rene A. Pity the poor guardian. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. Proceedings. Indianapolis, 1974. Chapter 74-16.) (750.2 1]

Estimated Taxes

See Tax Returns - Estimated

Estoppel


Excavation Fill

See Taxation, United States - Land Fill

Excess Deductions Account

See Also Taxation, United States - Deductions


TAXATION, UNITED STATES—Exchanges and transfers


Karr, David E. I'll trade you Boardwalk for two hotels and a house - and don't worry about paying taxes on it. Lavenhol v. Horwath perspective, v. 1, Spring 1975, p. 8-11.


Linett, E. S. NOLs: Sec 351 stock acquisition not purchase under Sec 382, edited by E. S. Linett. (Tax trends) Tax adviser, v. 6, Sept. 1975, p. 567-8.

Linett, E. S. v. 1031: land acquired and factory built solely for exchange not business or investment property, edited by E. S. Linett. (Tax trends) Tax adviser, v. 6, Sept. 1975, p. 570-1.


Mesrop, Alden. Salving the tax benefits from a transfer that is found to be an incomplete gift. Taxation for accountants, v. 15, Dec. 1975, p. 344-9.

Mesrop, Alden. Salving the tax benefits from a transfer that is found to be an incomplete gift. (Estate planning) Taxation for lawyers, v. 4, Nov./Dec. 1975, p. 176-81.


TAXATION, UNITED STATES—Exchanges and transfers—Continued


Start of holding period is not always acquisition date. (Technical notes and comments) Taxation for accountants, v. 14, Jan. 1975, p. 59.

Start of holding period is not always acquisition date. Taxation for lawyers, v. 3, March/April 1975, p. 271-2.


Tax-free exchange for one may be another's expense. Taxation for accountants, v. 15, Oct. 1975, p. 208.

Tax-free exchange for one may be another's expense. Taxation for lawyers, v. 4, Nov./Dec. 1975, p. 162.


Toll, Steven J. Interpretation of Section 1225(d): obtaining stock ownership in a patent transfer while receiving capital gains tax. (Notes and comments) Tax law, v. 28, Winter 1975, p. 399-408.

Excise taxes


Farber, Paul. Gas excise tax refunds may be gross income. (Tax Clinic) Tax adviser, v. 6, June 1975, p. 353.


Executive Compensation

See Taxation, United States—Compensation For Services

Executives


Executors and trustees


ACCOUNTANTS' INDEX 1975

Exempt Organizations

See Also Taxation, United States, Under Specific Type.

E.G., Foundations:

Non-Profit Organizations


Hundley, Thomas C. Taxation - accumulated earnings tax - decrease in accumulated earnings and profits in a taxable year because of redeemptions of stock from tax-exempt charities does not preclude imposition of the accumulated earnings tax. (Recent cases) Vanderbilt law review, v. 28, May 1975, p. 921-30.


Linett, E. S. Churches operating discriminatory religious schools are not tax-exempt, edited by E. S. Linett. (Tax trends) Tax adviser, v. 6, Sept. 1975, p. 568-9.


Simmons, Sherwin P. IRS setting up key districts for employee benefit plan review, edited by Sherwin P. Simmons. (Taxation of compensation) Journal of taxation, v. 43, July 1975, p. 11-12.


Exemptions


Crestol, Jack. Investment planning with tax-exempt bonds. New York, Coopers & Lybrand, c1975, 18 p. [*753 C]


ACCOUNTANTS’ INDEX 1975


Expatriates

See Also Taxation, United States, Under Subheadings: Acquisitions; Combinations; Consolidations And Mergers

Expatriates

Cohen, Steven J. Expatriation by U. S. citizen to avoid tax. (Tax clinic) *Tax adviser,* v. 6, March 1975, p. 143.


Expanding A Business

See Also Taxation, United States, Under Subheadings: Food And Lodging; Medical Expenses; Traveling And Entertainment Expenses

Expenses

See Also Taxation, United States, Under Subheadings: Food And Lodging; Medical Expenses; Traveling And Entertainment Expenses


Cavagna, Joseph F. Related-parties rule of Section 267 can, but need not, upset a client’s tax planning. *Taxation for accountants,* v. 15, Aug. 1975, p. 76-82.


Farmers have various options on capitalizing or deducting land-related expenses. *Taxation for accountants,* v. 14, May 1975, p. 21.


TAXATION, UNITED STATES—Exemptions—(Continued)


**Non-trade and non-business**


**Ordinary and necessary**


Exploration and development


Export and Import trade
DISC benefits, tax havens abroad are touched by new law. Commerce today, v. 5, April 14, 1975, p. 21.


Expropriations
See Also Taxation, United States-Condemnation
Taxation, United States-Cuban Expropriations
Taxation, United States - Involuntary Conversions

Face-Amount Certificate Companies
See Taxation, United States-Investment Companies

Family Corporations
See Also Taxation, United States-Close Corporations


Womack, Robert D. Sec. 453: sale and redemption of family corp. stock integrated. (Tax clinic) Tax adviser, v. 6, April 1975, p. 211.


Family income


ACCOUNTANTS' INDEX 1975

Family partnerships
Faber, Peter L. Planning the estate of the investor with tax shelters. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. Proceedings. Indianapolis, 1974. Chapter 74-9.) [750.2 L]


Family Transactions
See Also Taxation, United States, Under Subheadings:
Community Property;
Family Income;
Family Partnerships;
Family Trusts;
Husbands And Wives


O'Hare, James T. Loans without interest; how to avoid IRS assertion that the borrower realizes income. Taxation for accountants, v. 14, March 1975, p. 165-71.


Family trusts


Farmers


Bravenec, L. L. Tax consequences when farm owner and operator are different taxpayers. (Taxation of farmers) Journal of taxation, v. 43, Nov. 1975, p. 296-300.


Farmers have various options on capitalizing or deducting land-related expenses. Taxation for accountants, v. 14, May 1975, p. 290-1.

TAXATION,
Fellowships
Cramer, Lucas, Lee, Kelley, Huber, Haft,
costs, tuition, Stephen
Taxation reinvestment planning,
taxation, planning, Winter under
whether owner: v. gifts)
Taxation 1975,
Robert estimated
IRS, Robert 1975,
Robert 1975,
Robert
estimated
IRS
IRS
Tightens rules for farmer's preproduction expenses.
Tax on most crop insurance proceeds can be deferred. Taxation for accountants, v. 14, April 1975, p. 241.

Fees
See Taxation, United States - Employment Fees
Taxation, United States-Professional Fees

Fellowships
See Taxation, United States-Awards And Prizes

Financial institutions

Fines

Fishermen

Food and lodging
Medical expense can include meals and lodging - sometimes. Taxation for accountants, v. 15, July 1975, p. 48-50.

TAXATION, UNITED STATES-Farmers-(Continued)

Force Of Attraction Doctrine
See Also Taxation, United States - Foreign Investors Tax Act Of 1966

Foreign branches

Foreign corporations
Bitker, Boris I. Federal income taxation of corporations and shareholders - forms. Boson, Warren, Gorham & LaMont, c1975, v. 1 (looseleaf) [7542 B]

Foreign corporations, Controlled
Broude, John S. Controlled foreign corporations. (Recent developments) Texas international law journal, v. 9, Fall 1974, p. 377-92.
Ravenscroft, Donald R. Foreign exchange rate changes, the indirect credit for foreign tax of controlled foreign corporations, and Revenue Ruling 74-230. (Notes) Tax law review, v. 30, Spring 1975, p. 419-49.
TAXATION, UNITED STATES—Foreign corporations, Controlled (Continued)


Foreign corporations doing business within the U.S.

Foreign Dividends
See Taxation, United States—Dividends, Foreign

Foreign exchange


Ravencroft, Donald R. Foreign exchange rate changes, the indirect credit for foreign tax of controlled foreign corporations, and Revenue Ruling 74-230. (Notes) Tax law review, v. 30, Spring 1975, p. 419-49.


Foreign income


Bischel, Jon Eric. Taxation of patents, trademarks, copyrights, and know-how. Boston, Warren, Gorham & Lamont, c1974, iv (looseleaf) (Includes bibliographies, table of cases, table of statutes and table of rulings.) [754 B]


ACCOUNTANTS’ INDEX 1975


Halbreich, Marc E. Allocating moving expenses to income earned abroad. (Tax clinic) Tax adviser, v. 6, April 1975, p. 213.


Nadler, Richard S. Analysis and text of the Tax reduction act of 1975, by Richard S. Nadler and Irwin S. Epstein with the assistance of Alec Brown, New York, Matthew Bender, c1975. 112 p. (For use in conjunction with other tax publications of Matthew Bender.) [*751.5 N]


Foreign Insurance Companies, Controlled
See Taxation, United States—Insurance Companies, Captive
ACCOUNTANTS' INDEX 1975

Foreign Investment Companies
See Also Taxation, United States - Offshore Mutual Funds

Foreign investors tax act of 1966

Foreign licensing agreements

Foreign Operations
See Also Taxation, United States, Under Subheadings:
Foreign Corporations;
Foreign Income;
Foreign Subsidiaries;
Less Developed Country Corporations;
Western Hemisphere Trade Corporations


DISC benefits, tax havens abroad are touched by new law. Commerce today, v. 5, April 14, 1975, p. 21.

Foreign personal holding companies

Foreign reorganizations

Foreign residents

TAXATION, UNITED STATES—Foreign Investment Companies

Foreign Sales Subsidiaries
See Taxation, United States-Foreign Subsidiaries

Foreign Securities
See Taxation, United States-Securities, Foreign

Foreign Subsidiaries
See Also Taxation, United States-Foreign Sales Subsidiaries,
In 1965-1966 Index

Foreign tax credit
ACCOUNTANTS’ INDEX 1975

TAXATION, UNITED STATES—Foreign tax credit—(Continued)


Donaldson, Lynn W. Foreign tax credit with no itemized or standard deductions boggles IRS computer. (Tax clinic) Tax adviser, v. 6, March 1975, p. 147.


Ravenscroft, Donald R. Foreign exchange rate changes, the indirect credit for foreign tax of controlled foreign corporations, and Revenue Ruling 74-230. (Notes) Tax law review, v. 30, Spring 1975, p. 419-49.


Foreign trusts


Form Of Organization

See Taxation, United States - Business Form

Foundation distributions


Foundations


ACCOUNTANTS’ INDEX 1975


Franchise
See Also Taxation, Franchise.
Under Name Of Particular State

Franchising

Epstein, Stephen. Tax treatment of payment for reacquisition of franchise rights. (Tax clinic) Tax adviser, v. 6, April 1975, p. 211.


Freedom of Information act


Forster, Joel M. IRS disclosure policies and practices, edited by Joel M. Forster. (Taxation) Journal of accountancy, v. 139, April 1975, p. 81-4. (Excerpted from the Congressional record, Feb. 5, 1975.)


Webster, George D. Amendments to Information act broaden access to government data. (Legal) Association management, v. 27, May 1975, p. 26, 28.


TAXATION, UNITED STATES - Foundations (Continued)

Whitaker, Meade. Taxpayer privacy vs. freedom of information: proposals to amend Sec. 6103. Tax adviser, v. 6, April 1975, p. 190-204.

Fringe Benefits
See Taxation, United States - Employee Benefits


Futures


Gains and Losses
See Also Taxation, United States, Under Subheadings:
Capital Gains and Losses
Carry-Back and Carry-Over
Casualty Losses,
Loss Companies


Bell, Theodore M. Corporate plan can change investor’s potential capital loss into ordinary loss at no cost. Taxation for lawyers, v. 4, July-Aug. 1975, p. 14-17.


Cavagna, Joseph F. Related-parties rule of Section 267 can, but need not, upset a client’s tax planning. Taxation for accountants, v. 15, Aug. 1975, p. 76-82.


Disaster losses may be accelerated or postponed. Taxation for accountants, v. 14, March 1975, p. 151.

939
ACCOUNTANTS' INDEX 1975


Joint and separate returns complicate NOL carryback. Taxa-


Lenrow, Gerald I. Pendulum swings back - two circuit courts of appeals reject the Charter rule - Supreme Court to review, by Gerald I. Lenrow and Emanuel Halpern. (In-

Linett, E. S. NOLs: Sec. 351 stock acquisition not purchase under Sec. 382, edited by E. S. Linett. (Tax trends) Tax adviser, v. 6, Sept. 1975, p. 567-8.

Lyons, Timothy B. NOLs: consolidated return reg. may defeat Sec. 382 (a) (Tax clinic) Tax adviser, v. 6, Nov. 1975, p. 674-5.


McCaffrey, Carlyn S. Sale of residence three years after it was vacated qualifies for nonrecognition of gain within Section 1034, by Carlyn S. McCaffrey and Linda B. Hirschi-

Murphy, J. J. Section 1244 tax break can convert capital loss into fully deductible, ordinary loss. Taxation for accountants, v. 15, Nov. 1975, p. 276-80.

Nagel, Henry G. Planning to avoid wastage of NOL carry-
overs: a lesson from Chariter Realty. (Corporations, stock-


Sale, leaseback stands up as two deals over IRS objections. Taxation for accountants, v. 15, Aug. 1975, p. 98.

Schneider, Jerry A. Substantial investment and tax advan-


Sinrich, Norman. Reorganizations and going private - squeezing out minority shareholders. (Corporate reorgan-


ACCOUNTANTS' INDEX 1975

Ullman, Samuel C. Allocation of partnership loss items to specific partners may lead to unexpected tax. Taxation for lawyers, v. 3, May-June 1975, p. 376-82.


When a loss is deductible, and how much can be deducted, depends on the nature of the loss. Taxation for accountants, v. 14, Feb. 1975, p. 119-22.

When a loss is deductible, and how much can be deducted, depends on the nature of the loss. Taxation for lawyers, v. 3, March/April 1975, p. 319-22.


Gambling


Gas, Natural

See Taxation, United States - Natural Gas

Gasoline

Audit of service stations stresses some income reporting. (Practicing before the IRS) Taxation for accountants, v. 15, Aug. 1975, p. 128.

Farber, Paul. Gas excise tax refunds may be gross income. (Tax clinic) Tax adviser, v. 6, June 1975, p. 333.

Gift and leaseback


Gifts


TAXATION, UNITED STATES—Gains And Losses (Continued)


Are strike benefits taxable, or are they tax-free gifts? Taxation for accountants, v. 15, Oct. 1975, p. 249.


Corcoran, James M. Federal gift tax - a hidden bugaboo and how to face it. Law office management and economy, v. 16, Spring 1975, p. 138-43.


Creedon, John J. Some uses of life insurance in estate planning. Philadelphia, Joint Committee on Continuing Legal Education of the American Law Instituteand the American Bar Association, c1974, 95 p. (Estate planning/ practice handbook, no. 1) [741.5 C]


Debt can be used to spread a gift to minimize gift tax. Taxation for lawyers, v. 4, July-August 1975, p. 18-9.

Debt can be used to spread a gift to minimize gift tax. Taxation for accountants, v. 14, May 1975, p. 313-14.


Faber, Peter L. Planning the estate of the investor with tax shelters. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. Proceedings. Indianapolis, 1974. Chapter 74-9.) [750.2 J]


Finerman, Ralph. Gift tax credit as applied to reciprocal trusts, edited by Ralph Finerman. (Estate planning) CPA (NYSS), v. 45, Aug. 1975, p. 54-5.

941


Fineman, Ralph. Unexpected gift tax, edited by Ralph Fineman. (Estate planning) CPA journal, v. 45, May 1975, p. 82.


Hutchings, Peter W. Contemporary thoughts on gifts to minors. CLU journal, v. 29, April 1975, p. 30-4.


Mesrop, Alden. Salvaging the tax benefits from a transfer that is found to be an incomplete gift. Taxation for accountants, v. 15, Dec. 1975, p. 349-50.

Mesrop, Alden. Salvaging the tax benefits from a transfer that is found to be an incomplete gift. (Estate planning) Taxation for lawyers, v. 4, Nov./Dec. 1975, p. 176-81.


O'Hare, James T. Loans without interest: how to avoid IRS assertion that the borrower realizes income. Taxation for accountants, v. 14, March 1975, p. 165-71.


Reminder from IRS: a tip is a tip is a taxable tip. Taxation for accountants, v. 14, May 1975, p. 268-9.


Schlenger, Jacques T. Double benefit derived from posthumously paid state gift taxes, which are allowed as both a deduction from decedent's estate under Section 2033 and


Going private


Going public

Goodwill
CA-9 says customer list is one asset; deduction harder to take. Taxation for lawyers, v. 4, Nov./Dec. 1975, p. 181.

CA-9 says customer list is one asset; deduction harder to take. Taxation for accountants, v. 15, Sept. 1975, p. 136-7.


Government bonds


Government Contractors
See Taxation, United States-Contractors, Government

Gross Margin
See Taxation, United States-Value Added Tax

Growing Crops
See Taxation, United States-Farmers

Head of household


Hobbies


Holding Companies And Subsidiaries
See Also Taxation, United States, Under Subheadings:
Foreign Subsidiaries;
Personal Holding Companies


TAXATION, UNITED STATES—Holding Companies and Subsidiaries (Continued)


Holrah, James M. Taxation of crossborder concentrations in the EEC. Texas international law journal, v. 9, Fall 1974, p. 313-39.


Linett, E. S. Partial liquidations of sub. and distribution of assets may qualify, edited by E. S. Linett. (Tax trends) Tax adviser, v. 6, Sept. 1975, p. 566-7.


Womack, Robert D. Sec. 334(b)(2) - planning and pitfalls for subsidiary's debt to parent. (Tax clinic) Tax adviser, v. 6, April 1975, p. 213.

Holland case
Holland, when can the net worth method be used? (Landmark tax cases) Taxation for lawyers, v. 3, March/April 1975, p. 273.

Home used in business


Glassberg, Carl L. Attack on the home office deduction, by Carl L. Glassberg and Michael Ward. (Tax talk) Retail control, v. 43, April-May 1975, p. 36-8.


ACCOUNTANTS' INDEX 1975


Reece, Ralph J. You can control your taxes. Veterinary economics, v. 16, March 1975, p. 39, 42.


Hospitals


Hotchpot

Housing


Linett, E. S. Assistance payments under National housing act not taxable, edited by E. S. Linett. (Tax trends) Tax adviser, v. 6, Sept. 1975, p. 574.

Scope of new residence credit explained by IRS. Taxation for accountants, v. 15, July 1975, p. 29.


Housing Rehabilitation
See Taxation, United States - Real Estate Rehabilitation

H.R. 10
See Taxation, United States-Pensions, Self-Employed

Husbands And Wives
See Also Taxation, United States. Under Subheadings:
- Common Disaster
- Community Property
- Divorce Settlements And Separation Agreements
- Estates And Trusts


Accurate counting of shareholders is essential if a Sub S election is to be maintained. Taxation for lawyers, v. 4, Sept./Oct. 1975, p. 106-8.
ACCOUNTANTS’ INDEX 1975

Accurate counting of shareholders is essential if a Sub S election is to be maintained. Taxation for accountants, v. 15, July 1975, p. 30-2.


TAXATION, UNITED STATES—Husbands And Wives (Continued)


Linett, E. S. Sec. 1034(a): separate residences replaced by single residence upon marriage, edited by E. S. Linett. (Tax trends) Tax adviser, v. 6, Sept. 1975, p. 570.


Payment by spouse may not be used as credit by the other. Taxation for accountants, v. 14, April 1975, p. 233.


Questions married taxpayers will be asked on audit. (Practicing before the IRS) Taxation for accountants, v. 15, July 1975, p. 64.

Rosen, Howard D. How to select the proper formula clause to fit testator’s desires and minimize taxes. Estate planning, v. 3, Autumn 1975, p. 20-8.


Schlenger, Jacques T. Marital share gift conditioned on wife’s filing of written election to accept the bequest held to qualify for marital deduction; right of election seen as similar to that granted by statute to disinherited spouse, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) Estate planning, v. 2, Summer 1975, p. 236-8.


Immunity

See Taxation, United States-Exemptions

Improper Accumulation Of Surplus

See Taxation, United States-Undistributed Profits

Imputed Interest

See Taxation, United States-Interest
Incentives

Income

ACCOUNTANTS' INDEX 1975

Nadler, Richard S. Analysis and text of the Tax reduction act of 1975, by Richard S. Nadler and Irwin S. Epstein with the assistance of Alec Brown. New York, Matthew Bender, c1975. 112 p. (For use in conjunction with other tax publications of Matthew Bender.) [*751.5 N]


Corporate
Barker, Norman B. Collapsible corporation provisions can turn capital gain into ordinary income. (Corporation) Taxation for accountants, v. 14, April 1975, p. 212-16.


Lenrow, Gerald I. Pendulum swings back - two circuit courts of appeals reject the Contier rule. Supreme Court to review, by Gerald I. Lenrow and Emanuel Halpern. (Insurance taxation) Best's review (Property/liability ed.), v. 76, July 1975, p. 74, 76, 78-80.


Miles, Catherine E. Business and personal taxes, by Catherine E. Miles and Joseph E. Lane. 1975 rev. ed. Boston, Allyn and Bacon, c1974. 1 v. (various pagings) [754 M]


TAXATION, UNITED STATES—Income-Corporate (Continued)

Individual

Alexander Grant & Co. 1974 year-end tax planning techniques for individuals. Chicago, c1974. 21 p. [753 A]


How special tax rebate will work. (Taxes in figures) Taxation for accountants, v. 4, May 1975, p. 278.


Miles, Catherine E. Business and personal taxes, by Catherine E. Miles and Joseph E. Lane. 1975 rev. ed. Boston, Allyn and Bacon, c1974. 1 v. (various pagings) [754 M]


TAXATION, UNITED STATES—Income—Individual—(Continued)

Wrongful death damages are exempt from income tax. Taxation for accountants, v. 15, July 1975, p. 52.

Maximum tax

Negative

Income Averaging
See Taxation, United States-Averaging Income

Income, Gross

Income in Respect Of A Decedent
See Also Tax Returns - Decedent's Income
Appreciated employer securities acquired from decedent: (Taxes in figures) Taxation for accountants, v. 15, Aug. 1975, p. 100.
Kutner, Howard B. Unreportable income of a decedent is subject to double taxation but relief is available. Taxation for accountants, v. 15, Aug. 1975, p. 92-7.

ACCOUNTANTS’ INDEX 1975


Income tax regulations
Whitaker, Meade. Taxpayer privacy vs. freedom of information: proposals to amend Sec. 6103. Tax adviser, v. 6, April 1975, p. 198-204.

Income tax surcharge

Incorporation Of A Business
See Taxation, United States-Corporations

Industrial development bonds

Industrial Property Rights
See Also Taxation, United States, Under Specific Headings. E.G., Patents And Copyrights

Installation method
ACCOUNTANTS' INDEX 1975


Installments


Installment sale of a business is usually a sale of assets. Taxation for lawyers, v. 4, Nov./Dec. 1975, p. 137.

Intra-family installment sales hold up if deal bona fide, but expect close IRS scrutiny. Taxation for lawyers, v. 4, Sept./ Oct. 1975, p. 124.

Layne, Abner A. Try for this tax break when you sell real estate. Medical economics, v. 52, Feb. 3, 1975, p. 94-5.


Thirty per cent rule of installment sales. (Taxes in figures) Taxation for accountants, v. 14, Jan. 1975, p. 11.


---

TAXATION, UNITED STATES--Installment method-

(Continued)

Insurance

Federal estate tax: application of the Section 2042 incidents of ownership concept to the insured fiduciary's estate. (Notes) Inward Review, v. 60, June 1975, p. 1319-64.

Tax on most crop insurance proceeds can be deferred. Taxation for accountants, v. 14, April 1975, p. 241.

Insurance agencies


Insurance, Casualty


Insurance companies


Lenrow, Gerald I. Civil penalties and interest - gentle persuaders for compliance with the taxlaws, by Gerald I. Lenrow and Emanuel Halpern. (Insurance taxation) Best's review (Property/liability ed.), v. 75, March 1975, p. 84, 86, 88.


Insurance companies, Captive


Insurance companies, Liability


Lenrow, Gerald I. Current tax trends in the insurance industry, by Gerald I. Lenrow and Ralph Milo. New York, Coopers & Lybrand, 1974. 32 p.[*400.1]

Insurance companies, Life


Lenrow, Gerald I. Current tax trends in the insurance industry, by Gerald I. Lenrow and Ralph Milo. New York, Coopers & Lybrand, 1974. 32 p.[*400.1]


949
ACCOUNTANTS’ INDEX 1975


Federal estate tax: application of the Section 2042 incidents of ownership concept to the insured disability estate. (Notes) Estate law review, v. 60, June 1975, p. 1319-64.


Mesrop, Alden. Salvaging the tax benefits from a transfer that is found to be an incompletetriangle. Taxation for accountants, v. 15, Dec 1975, p. 344-9.

Mesrop, Alden. Salvaging the tax benefits from a transfer that is found to be an incompletetriangle. (Estate planning) Taxation for lawyers, v. 4, Nov./Dec 1975, p. 1319-64.


ACCOUNTANTS' INDEX 1975


TC rules insurance proceeds are not corporate dividends. Taxation for accountants, v. 15, Nov. 1975, p. 299.


Insurance premiums

Athearn, James L. How to avoid overpaying on a group life plan that includes permanent life insurance. Taxation for accountants, v. 15, Aug. 1975, p. 113-17.


Creditor-paid life insurance premiums may be deductible. Taxation for accountants, v. 14, May 1975, p. 289.


TC rules insurance proceeds are not corporate dividends. Taxation for accountants, v. 15, Nov. 1975, p. 299.


Insurance, Reinsurance

Lenrow, Gerald I. Current tax trends in the insurance industry, by Gerald I. Lenrow and Ralph Milo. New York, Cooper's & Lybrand, 1974. 32 p. [*400.1]

Insurance, Self

Linett, E. S. Self-insurer's liability for uncontested workmen's comp. claims fixed at time of injury, edited by E. S. Linett. (Tax trends) Tax advicer, v. 6, Sept. 1975, p. 564-5.


Insurance, Split-dollar


TAXATION, UNITED STATES--Insurance, Life-(Continued)


Insurance, Strike


Are strike benefits taxable, or are they tax-free gifts? Taxation for accountants, v. 15, Oct. 1975, p. 249.

Insurance trusts


Insurance, Unemployment


Intangible Assets

See Taxation, United States-Assets, Intangible

Intangible Drilling And Development Costs

See Taxation, United States-Exploration And Development

Integration and correlation


Inter vivos trusts


951
Freeman, Brian M. State power to tax trust income on basis of settlor's or grantor's residence or domicile. *Taxes - the tax magazine*, v. 53, April 1975, p. 237-44.

Friedman, K. Bruce. Special types of property in revocable trusts. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings.* Indianapolis, 1974. Chapter 74-17) [75.0 I 2]

Horowitz, Jerome. Tax facts controlling the type of trust which best fits a particular client’s needs. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 36-42.


Schuyler, Daniel M. Revocable trusts - spouses, creditors and other predators. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings.* Indianapolis, 1974. Chapter 74-13) [75.0 I 1]

Sysma, Frederick A. How to increase flexibility of testamentary trusts to carry out decedent’s objectives. *Estate planning*, v. 2, Summer 1975, p. 194-201.

**Interest**


ACCOUNTANTS' INDEX 1975

TAXATION, UNITED STATES—Interest/(Continued)

Inventories
Beresford, Dennis R. Favorable rules for changing to full absorption costing will end soon, by Dennis R. Beresford and Ray J. Groves. (Financial reporting briefs) Financial executive, v. 43, April 1975, p. 10.

Braun, Steven A. Inventories - the average cost method. (Tax clinic) Tax adviser, v. 6, Feb. 1975, p. 84-5.


Immaterial indirect costs may still be part of inventory. Taxation for accountants, v. 15, Nov. 1975, p. 284-5.

Linett, E. S. IRS extends time to elect full absorption method, edited by E. S. Linett. (Tax trends) Tax adviser, v. 6, Sept. 1975, p. 563.


Proper verification of inventories to be stressed on audit, says IRS. (Practicing before the IRS) Taxation for accountants, v. 15, Sept. 1975, p. 190.


Inventories, Dollar-value method


Inventories, FIFO

Inventories, Life
Alexander Grant & Co. LIFO - last-in, first-out inventory accounting: what it is, how it works, the pros and cons plus full text of IRS regulations. Chicago, c1974. 48 p. [*142.4 A]
ACCOUNTANTS’ INDEX 1975


Seidler, Lee J. Companies may talk about LIFO versus FIFO again; sort of. Accounting issues (Bear Stearns & Co.). Feb. 20, 1975, p. 11-12. (Reprint 88E, SA)


Vaugh, Richard B. Putting the conformity requirement of Section 472(c) and (e) into focus. Taxes - the tax magazine, v. 53, May 1975, p. 260-5.


Inventories, Retail method
Retail inventory method - how it works, steps in figuring. (Technical notes and comments) Taxation for accountants, v. 14, Jan. 1975, p. 34.

Inventories

Investment advisers

Investment companies

Investment credit

ACCOUNTANTS' INDEX 1975


Construction planning needed due to investment credit change. (Management advisory services) CPA (NYSS), v. 45, Sept. 1975, p. 77-9. (Reprinted from Coopers & Lybrand newsletter, May 1975.)


Investment credit may depend on whether property is built. Taxation for lawyers, v. 3, May-June 1975, p. 331.

Investment credit may depend on whether property is built. Taxation for accountants, v. 14, March 1975, p. 183.


TAXATION, UNITED STATES—Investment credit—(Continued)


Upward, Donald W. Maximizing investment credit on used-property purchases. Newspaper controller, v. 28, July/Aug. 1975, p. 11.


Investment income


Investment interests


Investments


TAXATION, UNITED STATES—Investments (Continued)


Investments, Foreign


Investors

Bell, Theodore M. Corporate plan can change investor’s potential capital loss into ordinary loss at no cost. Taxation for lawyers, v. 4, July-Aug. 1975, p. 14-17.

Faber, Peter L. Planning the estate of the investor with tax shelters. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. Proceedings. Indianapolis, 1974, Chapter 74-9.) [750.2 I]


Involuntary conversions


Farber, Paul. Sec. 337; call the stockholders before the fire is out (Tax clinic) Tax adviser, v. 6, June 1975, p. 349.


Tax benefit in condemnation not lost even though replacement is in corporation. (Technical notes and comments) Taxation for lawyers, v. 3, Jan.-Feb. 1975, p. 243.

Joint Ownership

See Taxation, United States-Tenancy

Joint Tenants

See Taxation, United States-Tenancy

ACCOUNTANTS’ INDEX 1975

Kickbacks


Kintner Case

See Also Taxation, United States-Professional Corporations And Associations


LaCroix case


Land


Farmers have various options on capitalizing or deducting land-related expenses. Taxation for accountants, v. 14, May 1975, p. 290-1.


Latrobe case


Lawyers

See Also Taxation, United States - Professional People

California Certified Public Accountants Foundation For Education And Research. Accounting for law firms. Palo Alto, Calif c1974. 1 v. (various paging) [P250 Law 3]


Lazarus case


Lease Or Purchase

See Also Taxation, United States - Sale V. Lease

Basi, Bart A. Tax aspects of leasing: lessee’s viewpoint. Tax executive, v. 27, July 1975, p. 365-78. (Includes appendix I - problem lease agreement.)


ACCOUNTANTS’ INDEX 1975

Leases

Leaseback


Leaseback Transactions

See Taxation, United States. Under Subheadings: Gift And Leaseback; Purchase Lease-Backs; Sale And Leaseback; Trust-Leaseback

Leases

Basi, Bart A. Tax aspects of leasing: lessee’s viewpoint. Tax executive, v. 27, July 1975, p. 365-78. (Includes appendix 1 - problem - case agreement.)


TAXATION, UNITED STATES—Lease Or Purchase—(Continued)


Leasing syndicates


Legal Fees

See Taxation, United States-Professional Fees

Legal Information Retrieval System

See Taxation, United States-Reports And Information Retrieval Activity

Less developed country corporations


Licensing Agreements

See Also Taxation, United States-Foreign Licensing Agreements


Liens


Life insurance trusts


Lifo Inventories

See Taxation, United States-Inventories, Lifo

Liquidations


ACCOUNTANTS’ INDEX 1975


How not to elect a calendar-month liquidation. (Tax blunder) Practical accountant, v. 8, May-June 1975, p. 68.

How not to liquidate under Section 333. (Tax burden) Practical accountant, v. 8, July/Aug. 1975, p. 35.


Linett, E.S. Partial liquidations of sub. and distribution of assets may qualify, edited by E.S. Linett. (Tax trends) Tax adviser, v. 6, Sept. 1975, p. 566-7.

Lipnick, Elton S. Tax consequences of starting, operating, and liquidating a closely-held corporation, by Elton S. Lipnick and Jerome P. Lipnick. Taxation for lawyers, v. 3, Jan-Feb. 1975, p. 228-35.

Liquidation of sub can qualify as F reorg says TC. (Corporations, stockholders) Journal of taxation, v. 42, Jan. 1975, p. 34.


McCaffrey, Carl S. Two recent decisions highlight the tax important of the manner in which complete and partial liquidations are accomplished, by Carl S. McCaffrey and Linda B. Hirschnz. (Recent cases and rulings) Journal of real estate taxation, v. 2, Summer 1975, p. 495-7.


ACCOUNTANTS' INDEX 1975


Womack, Robert D. Sec. 334(b)(2) - planning and pitfalls for subsidiary's debt to parent. (Tax clinic) Tax adviser, v. 6, April 1975, p. 213.

LITIGATION EXPENSE

See Tax Litigation

LIVESTOCK

See Taxation, United States-Ranches

LIVING TRUSTS

See Taxation, United States-Inter Vivos Trusts

LOANS


Borghese, Phyllis. Debt payment does not constitute dividend income. (Tax talk) National public accountants, v. 20, April 1975, p. 36.

Finnerman, Ralph. Running of the statute of limitations may impose surprise gift tax, edited by Ralph Finnerman. (Estate planning) CPA (NYSS), v. 45, Sept. 1975, p. 74.


TAXATION, UNITED STATES—Liquidations—(Continued)


Lobbying expenses


Loss Companies

See Also Taxation, United States - Gains And Losses


Lump-sum distributions


Bissell, Jean G.ERISA's impact on estate planning. Pension and profit-sharing tax journal, v. 1, Summer (June) 1975, p. 229-7.


TAXATION, UNITED STATES—Lump-sum distributions—
(Continued)


Lump-Sum Income
See Taxation, United States, Under Subheadings:
Authors:
Averaging Income:
Inventors:

Maintenance And Replacements
See Taxation, United States-Repairs And Replacements

ACCOUNTANTS’ INDEX 1975

Marital Deduction
See Taxation, United States-Husbands And Wives

Marital deduction trusts
Faber, Peter L. Planning the estate of the investor with tax shelters. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. Proceedings. Indianapolis, 1974. Chapter 74-9.) [750.2 I]


Horowitz, Jerome. Tax factors controlling the type of trust which best fits a particular client’s needs. Taxation for lawyers, v. 4, July-Aug. 1975, p. 36-42.


Meals And Lodging
See Taxation, United States-Food And Lodging

Medical expenses


Malloy, John M. How to meet the tough tests for deducting the cost of special schooling as medical expense. Taxation for lawyers, v. 3, March/April 1975, p. 315-18.

Medical expense can include meals and lodging - sometimes. Taxation for accountants, v. 15, July 1975, p. 48-50.

Prepaid lifetime care can be deductible medical expense. Taxation for accountants, v. 15, Nov. 1975, p. 308.

Medical reimbursement plans


Rizzo, Ronald S. Developing concepts affecting medical payment plans and salary reimbursement agreements. (In Southern California Tax Institute, 26th, University of
TAXATION, UNITED STATES—Moving Picture Industry— (Continued)


Multiple entities

Multistate Tax Compact
See Taxation, United States- Interstate Commerce

Municipal Bonds
See Also Taxation, United States-Revenue Bonds
Crestol, Jack. Investment planning with tax-exempt bonds. New York, Coopers & Lybrand, c1975. 18 p. [753 C]

Municipalities

Mutual Funds
See Also Taxation, United States - Offshore Mutual Funds

National Alfalfa case

Natural gas
Financial Accounting Standards Board. Accounting for income taxes - oil and gas producing companies: an amendment of APB opinions no. 11 and 23. Stamford,

Accountants' Index 1975
Haft, Robert J. Tax sheltered investments. 2nd ed. New York, Clark Boardman, c1974. 1 v. (looseleaf) (Securities law series, v. 4.) [753 H]

Natural Resources
See Also Taxation, United States, Under Name Of Specific Resource, E.G., Mines

Negative Income Tax
See Taxation, United States - Income-Negative

Net worth method
Holland, when can the net worth method be used? (Landmark tax cases) Taxation for lawyers, v. 3, March/April 1975, p. 273.

Nominees

Non-profit organizations

Non-Qualified Retirement Plans
See Taxation, United States - Retirement Plans, Non-Qualified

Non-Resident Aliens
See Taxation, United States-Aliens

Non-Resident Citizens
See Taxation, United States-Foreign Residents

Offshore Mutual Funds
See Also Taxation, United States - Foreign Investment Companies

962
TAXATION, UNITED STATES—Oil drilling


Operating Losses
See Taxation, United States-Gains And Losses

Options


Option for partnership interest may be a capital asset. Taxation for accountants, v. 15, July 1975, p. 50-1.


Orchards
See Taxation, United States-Fruit Growers

Ordinary And Necessary Expenses
See Taxation, United States-Expenses-Ordinary And Necessary

Organization expenses


Original issue discount


Original issue discount must be reported each year. Taxation for accountants, v. 14, March 1975, p. 172-3.


Orrisch case

Overpayments
Payment by spouse may not be used as credit by the other. Taxation for accountants, v. 14, April 1975, p. 233.

ACCOUNTANTS' INDEX 1975

Oil drilling

Oil Industry
See Also Taxation, United States-Exploration And Development


Haft, Robert J. Tax sheltered investments. 2nd ed. New York, Clark Boardman, 1974. 1 v. (Looseleaf) (Securities law series, v. 4.) [753 H]


Seidler, Lee J. Impacts of percentage depletion repeal on oil and gas companies. Accounting issues (Bear Stearns & Co.). April 29, 1975, p. 1-5. (Reprint file, *A)


Sullivan, Leonard J. Current Louisiana sales and use tax problems of oil and gas operators. (In Tulane Tax Institute,
TAXATION, UNITED STATES—Overpayments—(Continued)


Partnership agreements


Option for partnership interest may be a capital asset. Taxation for accountants, v. 15, July 1975, p. 50-1.

Partnerships
See Also Taxation, United States-Family Partnerships


Faber, Peter L. Planning the estate of the investor with tax shelters. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. Proceedings. Indianapolis, 1974, Chapter 74-9.) [750.2 I]

Farber, Paul. Partnerships: hazards of termination by the 50% rule. (Tax clinic) Tax adviser, v. 6, June 1975, p. 348.


ACCOUNTANTS' INDEX 1975


Greenberg, Marvin. Does the Sec. 743 adjustment have to be reflected in the partnership return? (Tax clinic) Tax adviser, v. 6, Oct. 1975, p. 603.


Kutner, Howard B. Unreportable income of a decedent is subject to double taxation but relief is available. Taxation for accountants, v. 15, Aug. 1975, p. 92-7.


Miles, Catherine E. Business and personal taxes, by Catherine E. Miles and Joseph E. Lane. 1975 rev. ed. Boston, Allyn and Bacon, c1974. 1 v. (various paging) [754 M]

TAXATION, UNITED STATES—Patents And Copyrights—
(Continued)

Pay-As-You-Go
See Taxation, United States, Under Subheadings:
Income-Individual:
Social Security:
Withholding

Payrolls
See Taxation, United States, Under Subheadings:
Income - Individual:
Social Security:
Withholding

Pecuniary bequest
Rosen, Howard D. How to select the proper formula clause to fit testator’s assets and minimize taxes. Estate planning, v. 3, Autumn 1975, p. 70-83.

Pension funds
When tax-exempt funds must pay taxes, based on interviews with Peter Pass and Robert Howard. (Real estate) Institutional investor, v. 9, Jan. 1975, p. 37.

Pensions
Chatterton, Harold W. Target benefit plans may provide new role for accountants in pension planning. Practical accountant, v. 8, Jan-Feb. 1975, p. 36-40.
Exemptions from prohibited transaction rules possible. Taxa-
Finerman, Ralph. IRS disqualification of pension plan can create havoc for estate planner, edited by Ralph Finerman. (Estate planning) CPA (NYSS), v. 45, June 1975, p. 79-80.

ACCOUNTANTS' INDEX 1975

How to operate under the new pension law: what practitioners are doing today. Pension and profit-sharing tax journal, v. 1, Winter (Dec.) 1974, p. 5-25.
Pensions, Self-employed


Hoffman, Arthur S. HR-10 plans for director’s fees yield high investment return, edited by Arthur S. Hoffman. (Federal taxation) CPA (NYSS), v. 45, June 1975, p. 44.


Layne, Abner A. Think the new Keogh limit is $7,500? Look again Medical economics, v. 32, May 12, 1975, p. 94-5.


Personal Holding Companies

See Also Taxation, United States-Foreign Personal Holding Companies


Davis, Guy F. Depressed securities market and personal holding company liquidations. (Tax clinic) Tax adviser, v. 6, March 1975, p. 145.


Josephs, Stuart R. PHCs, avoiding tax with deficiency dividends. (Tax clinic) Tax adviser, v. 6, May 1975, p. 290.


PERSONAL

PERSONAL

968

TAXATION, UNITED STATES—Personal Holding Companies—(Continued)

Linett, E. S. CPA professional service corp. may avoid PHC status, edited by E. S. Linett. (Tax trends) Tax adviser, v. 6, Sept. 1975, p. 573-4.


Professional corporation and the personal holding company problem. (Administration of accountants practice) CPA (NYSS), v. 45, Sept. 1975, p. 72. (Excerpt from the Notebook of John W. Benesch. June 1975, p. 4-5.)


PERSONAL INJURY AWARDS

See Taxation, United States-Damages

PERSONAL PROPERTY

See Property Taxation, United States-Property


PERSONAL SERVICE CORPORATIONS

See Taxation, United States-Service Enterprises

ACCOUNTANTS' INDEX 1975

PERSONNEL RELOCATION EXPENSES

See Taxation, United States-Moving And Housing Expenses

PHANTOM STOCK

See Taxation, United States - Shadow Stock Plans

PHYSICIANS

See Also Taxation, United States-Professional Men


Gorlick, Sheldon. extra tax breaks when you make a big donation. Medical economics, v. 52, May 12, 1975, p. 126-7, 131.


Keeping your retirement program on course. Medical economics, v. 52, March 31, 1975, p. 102-32, passim.

Layne, Abner A. Think the new Keogh limit is $7,500? Look again Medical economics, v. 52, May 12, 1975, p. 94-5.


Schatzler, A. I. How to bail out if your tax shelter bombs out. Medical economics, v. 52, June 23, 1975, p. 73-80.


PLANT LOCATION

See Also Taxation, United States-Business Location

POLITICAL CONTRIBUTIONS

See Also Taxation, United States - Campaign Funds


ACCOUNTANTS’ INDEX 1975


Political parties

Pollution control


Pooling funds

Powers of appointment

Pre-Opening Expenses
See Taxation, United States-Organization Expenses

Prepaid Interest
See Taxation, United States-Interest

Prepayments


TAXATION. UNITED STATES--Political Contributions


Prepaid lifetime care can be deductible medical expense. Taxation for accountants, v. 15, Nov. 1975, p. 308.


Some prepaid income may be deferred by accrual basis taxpayers; IRS. Unmoderated. Taxation for accountants, v. 15, Aug. 1975, p. 74-5.

Pricing, Transfer


Priority For Tax Claims
See Taxation, United States-Liens

Privilege against self-incrimination

Diss, William T. IRS access to accountants' workpapers. (Tax clinic) Tax adviser, v. 6, Jan. 1975, p. 22-3.


Privileged Communications
See Also Professional Ethics - Confidential Communications


Prizes

See Taxation, United States-Awards And Prizes

Professional corporations and associations


Gorlick, Sheldon H. Now it may pay to accumulate corporate profits. Medical economics, v. 52, May 12, 1975, p. 152.


Linett, E. S. CPA professional service corp. may avoid PHC status, edited by E. S. Linett. (Tax trends) Tax adviser, v. 6, Sept. 1975, p. 573-4.


Professional corporation and the personal holding company problem. (Administration of accountants practice) CPA (NYSS), v. 45, Sept. 1975, p. 96. (Taken from the Notebook of John W. Benech, June, 1975, p. 4-5.)

Reece, Ralph I. You can control your taxes. Veterinary economics, v. 16, March 1975, p. 39, 42.


Professional fees


TAXATION, UNITED STATES—Professional fee (Continued)


Simmons, Sherwin F. IRS data on qualified plans released for first half ‘75, edited by Sherwin P. Simmons. (Compensation) *Journal of taxation*, v. 43, Nov. 1975, p. 263.

Simmons, Sherwin P. TC approves transfer to avoid HR 10 participation, edited by Sherwin P. Simmons. (Taxation of compensation) *Journal of taxation*, v. 43, July 1975, p. 10-11.


Turner, N. James. Qualified pension and profit sharing plans: integration with social security. (Comments) *University of Miami law review*, v. 29, Fall 1974, p. 119-38.


Profit sharing, Self-employed


Property

See Also Taxation, United States - Personal Property Taxation, United States - Replacement Property


Bagley, Ron N. How to maximize investment tax credits: planning under the cases and rulings. (Accounting) *Journal of taxation*, v. 43, Sept. 1975, p. 154-9, 162.


Construction planning needed due to investment, credit change. (Management advisory services) *CPA (NYSS)*, v. 45, Sept. 1975, p. 77-9. (Reprinted from *Coopers & Lybrand newsletter*, May 1975.)


Professionals People

See Also Taxation, United States-Professional Corporations And Associations


Profit sharing


Finck, Robert S. Gain on sale of personal residence may be deferred or exempt, if special rules are met. (Personal) Taxation, v. 14, April 1975, p. 222-3.


Iacuzio, Nicholas L. Paint is a separate item under the component method of depreciation. (Tax clinic) Tax adviser, v. 6, Oct. 1975, p. 606-7.

Investment credit may depend on whether property is built. Taxation for accountants, v. 14, March 1975, p. 183.

Investment credit may depend on whether property is built. Taxation for lawyers, v. 3, May-June 1975, p. 331.


Karr, David E. I'll trade you Boardwalk for two hotels and a house - and don't worry about paying taxes on it. Laventhal & Horwath perspective, v. 1, Spring 1975, p. 8-11.


Upward, Donald W. Maximizing investment credit on used-property purchases. Newspaper controller, v. 28, July/Aug. 1975, p. 11.

Proprietorships

Etner, Don E. To be or not to be - incorporate a sole proprietorship? (Guest column) Wisconsin CPA, Oct. 1975, p. 26-7.

Finerman, Ralph. Valuing a proprietorship interest, edited by Ralph Finerman. (Estate planning) CPA (NYSS), v. 45, June 1975, p. 80.


Pseudo Corporations

See Taxation, United States-Subchapter S Corporations

Public interest doctrine


Public utilities


Recent cases on tax reserves. (Trends and topics) Public utilities fortightly, v. 94, Dec 19, 1974, p. 49-50.


Purchase agreements


Put and call options

Qualified Retirement Plans
See Taxation, United States - Retirement Plans, Qualified

Radio and television broadcasting

Railroad retirement act

Ranches
Haff, Robert J. Tax sheltered investments: 2nd ed. New York, Clark Boardman, c1974. v. 1 (looseleaf) (Securities law series, v. 4.) [753 H]

Real estate
Finck, Robert S. Gain on sale of personal residence may be deferred or exempt, if special rules are met. (Personal) Taxation for accountants, v. 14, March 1975, p. 222-5.
TAXATION, UNITED STATES—Real estate (Continued)


Haft, Robert J. Tax sheltered investments. 2nd ed. New York, Clark Boardman, c1974. i v. (looseleaf) (Securities law series, v. 4.) [753 H]

Hagman, Donald G. Special capital and real estate windfall taxes (SCREWS) in CANZEUS; a phenomenon, by Donald G. Hagman and Dean Mszynski. National tax journal, v. 28, Dec. 1975, p. 437-44.


Real estate corporations


Schwartz, Sheldon. Liquidating a real estate corporation. (Real estate tax topics) Real estate review, v. 5, Fall 1975, p. 22-8.

Real estate dealers


ACCOUNTANTS’ INDEX 1975

Real estate development


Haft, Robert J. Tax sheltered investments. 2nd ed. New York, Clark Boardman, c1974. i v. (looseleaf) (Securities law series, v. 4.) [753 H]


Real estate investment trusts


Linett, E. S. REIT: payments for subordination agreement are rents from real property, edited by E. S. Linett. (Tax trends) Tax adviser, v. 6, Sept. 1975, p. 574.


Real estate investors


Real estate partners


Karr, David E. I'll trade you Boardwalk for two hotels and a house - and don't worry about paying taxes on it. Laversohl & Horvath's perspective, v. 1, Spring 1975, p. 8-11.


McCaffrey, Carlyn S. Limited partnership owns land where title is in one partner - partners' basis includes loan for which one partner is liable, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) Journal of real estate taxation, v. 2, Summer 1975, p. 510-11.


Real estate transactions


Recapitalizations


Recapture provisions

See Taxation, United States-Depreciation And Depiction- Recapture Rules Taxation, United States-Investment Credit

Recapture rules


Recoveries

See Also Taxation, United States, Under Subheadings: Bad Debts; Carry-Back And Carry-Over; Refunds And Credits


Reduction


Real estate partners


Reasonable Compensation

See Taxation, United States-Compensation For Services

TAXATION, UNITED STATES-Real estate investors-

(Continued)
Nadler, Richard S. Analysis and text of the Tax reduction act of 1975, by Richard S. Nadler and Irwin S. Epstein with the assistance of Alec Brown. New York, Matthew Bender, c1975. 112 p. (For use in conjunction with other tax publications of Matthew Bender.) [751.5 N J]


Reimbursement agreement


Rental income

Rental property

Bravene, L. L. Tax consequences when farm owner and operator are different taxpayers. (Taxation of farmers) Journal of taxation, v. 43, Nov. 1975, p. 296-300.


Linett, E. S. REIT: payments for subordination agreement are rents from real property, edited by E. S. Linett. (Tax trends) Tax adviser, v. 6, Sept. 1975, p. 574.


McCaflrey, Carlyn S. Sale of residence three years after it was vacated qualifies for nonrecognition of gain within Section 1034, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) Journal of real estate taxation, v. 2, Summer 1975, p. 502-4.


Schlenger, Jacques T. Service issues three revenue rulings that rental properties held for the production of income do not qualify as a closely held business...under Section 616(a), by Jacques T. Schlenger and David J. Garrett. (Current tax developments) Estate planning, v. 3, Autumn 1975, p. 45-6.


Reorganizations
See Also Taxation, United States-Foreign Reorganizations

ACCOUNTANTS' INDEX 1975


Bruce, Charles M. Liquidations and reorganizations; Madison Square Garden and Kas. Tax law review, v. 30, Spring 1975, p. 303-5.


Elder, Peter. Sec. 337; liquidation-reincorporation tax trap may be avoided, edited by Peter Elder. (Tax clinic) Tax adviser, v. 6, April 1975, p. 209-10.


Freeman, Martin B. Use of voting trust in a B reorganization. (Tax clinic) Tax adviser, v. 6, Feb. 1975, p. 82.


Hollrah, James M. Taxation of crossborder concentrations in the EEC. Texas international law journal, v. 9, Fall 1974, p. 313-39.


Liquidation of sub can qualify as F reorg says TC. (Corporations, stockholders) Journal of taxation, v. 42, Jan. 1975, p. 34.


Reparis And Replacements

See Also Taxation, United States - Replacement Property


Replacement Property

See Also Taxation, United States - Property

Taxation, United States - Repairs And Replacements

Finck, Robert S. Gain on sale of personal residence may be deferred or exempt, if special rules are met. (Personal) Taxation for accountants, v. 14, April 1975, p. 222-5.

Parsons, Thomas C. Qualifying replacement under Sec. 1033(g) - an easy test? (Tax clinic) Tax adviser, v. 6, Feb. 1975, p. 79-80.


Reports And Information Retrieval Activity

See Also Computers - Effect On Tax Practice

Reposession Of Real Property

See Taxation, United States-Property

Taxation, United States-Section 1038

Research and development


Reserve Ratio Test

See Taxation, United States - Depreciation And

TAXATION, UNITED STATES-­Reorganizations-(Continued)
TAXATION, UNITED STATES—Reserve Ratio Test

(Continued)

Depletion - Reserve Ratio Test

Reserves


Reserve may be good accounting, but will it be deductible? Not often, says IRS. Taxation for accountants, v. 14, March 1975, p. 174-5.


When a loss is deductible, and how much can be deducted, depends on the nature of the loss. Taxation for lawyers, v. 3, March/April 1975, p. 319-22.

When a loss is deductible, and how much can be deducted, depends on the nature of the loss. Taxation for accountants, v. 14, Feb. 1975, p. 119-22.

Residential Property
See Also Taxation, United States-Condominiums
Taxation, United States-Cooperative Apartments
Taxation, United States-Housing


Finck, Robert S. Gain on sale of personal residence may be deferred or exempt, if special rules are met. Taxation for lawyers, v. 4, July-Aug. 1975, p. 59-62.


Linett, E. S. Assistance payments under National housing act not taxable, edited by E. S. Linett. (Tax trends) Tax adviser, v. 6, Sept. 1975, p. 574.

Linett, E. S. Sec. 1034(a): separate residences replaced by single residence upon marriage, edited by E. S. Linett. (Tax trends) Tax adviser, v. 6, Sept. 1975, p. 570.

McCaffrey, Carlyn S. Sale of residence three years after it was vacated qualifies for nonrecognition of gain within Section 1034, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) Journal of real estate taxation, v. 2, Summer 1975, p. 502-4.


Scope of new residence credit explained by IRS. Taxation for accountants, v. 15, July 1975, p. 29.


Restaurants

Restricted property transfer plans


ACCOUNTANTS’ INDEX 1975

Restricted Stock
See Taxation, United States - Stock, Restricted

Retail trade

Retirement


Retirement Plans, Non-Qualified
See Also Retirement Plans, Non-Qualified


Retirement Plans, Qualified
See Also Retirement Plans, Qualified

TAXATION, UNITED STATES--Revenue procedure 69-21

Revenue procedure 69-21

Revenue procedure 70-18

Revenue procedure 70-27

Revenue procedure 70-27


Revenue procedure 71-21

Revenue procedure 72-6

Revenue procedure 72-13


Revenue procedure 72-18


Revenue procedure 72-24

Revenue procedure 72-29

Revenue procedure 72-51

Revenue procedure 73-37

Revenue procedure 74-17


ACCOUNTANTS' INDEX 1975

Revenue procedure 74-18

Revenue procedure 74-21

Revenue procedure 74-23


Revenue procedure 75-3

Revenue procedure 75-10

Revenue procedure 75-11

Revenue procedure 75-18

Revenue procedure 75-21


Revenue procedure 75-28


Revenue procedure 75-33
Microfilm acceptable by IRS as company records. (Administrant of accountants practice) CPA journal, v. 45, Nov. 1975, p. 54-6. (Excerpt from IRS Revenue procedure 75-33.)

Revenue procedure 75-40
Immaterial indirect costs may still be part of inventory. Taxation for accountants, v. 15, Nov. 1975, p. 284-5.
ACCOUNTANTS' INDEX 1975

TAXATION, UNITED STATES—Revenue procedure 75-42
Revenue procedure 68-590

Revenue ruling 68-643


Revenue ruling 69-14

Revenue ruling 69-70

Revenue ruling 69-74


Revenue ruling 69-486

Revenue ruling 69-545

Revenue ruling 69-557

Revenue ruling 70-239


Revenue ruling 70-496

Revenue ruling 70-531

Revenue ruling 71-177  

Revenue ruling 71-248  

Revenue ruling 71-355  

Revenue ruling 71-360  

Revenue ruling 71-446  
Chatterton, Harold W. Target benefit plans may provide new role for accountants in pension planning. Practical accountant, v. 8, Jan.-Feb. 1975, p. 36-40.

Revenue ruling 71-489  

Revenue ruling 71-497  


Revenue ruling 71-563  

Revenue ruling 73-2  

Revenue ruling 73-66  

Revenue ruling 73-157  

Revenue ruling 73-160  

Revenue ruling 73-300  

Revenue ruling 73-433  

Revenue ruling 73-511  
Revenue ruling 74-390
Lerner, Herbert J. Employment taxes: parent's officers not employees of subs. where no substantial services performed. edited by Herbert J. Lerner. (Tax clinic) Tax adviser, v. 6, Aug. 1975, p. 481.

Revenue ruling 74-396

Revenue ruling 74-424
Dahlman, Roland. When are you dead for estate tax purposes? (Tax clinic) Tax adviser, v. 6, July 1975, p. 421.

Revenue ruling 74-431

Revenue ruling 74-441
Lerner, Herbert J. Sec. 334(b)(2); multiple two-tier liquidations of purchased group qualify for stepped-up basis under consolidated regs. (Tax clinic) Tax adviser, v. 6, Aug. 1975, p. 485.

Revenue ruling 74-451

Revenue ruling 74-452

Revenue ruling 74-456

Revenue ruling 74-471
Minsky, Burton M. REITs: investment adviser as independent contractor. (Tax clinic) Tax adviser, v. 6, April 1975, p. 211-12.

Revenue ruling 74-503

Revenue ruling 74-525

Revenue ruling 74-531

Revenue ruling 74-550

Revenue ruling 74-554
Revenue ruling 75-73

Revenue ruling 75-74

Revenue ruling 75-84

Revenue ruling 75-91
Linett, E. S. Sec. 1031; land acquired and factory built solely for exchange not business or investment property, edited by E. S. Linett. (Tax trends) Tax adviser, v. 6, Sept. 1975, p. 570-1.

Revenue ruling 75-169

Revenue ruling 75-172

Revenue ruling 75-187
Medical expense can include meals and lodging - sometimes. Taxation for accountants, v. 15, July 1975, p. 48-50.

Revenue ruling 75-249
Linett, E. S. CPA professional service corp. may avoid PHC status, edited by E. S. Linett. (Tax trends) Tax adviser, v. 6, Sept. 1975, p. 573-4.

Revenue ruling 75-250

Revenue ruling 75-267

Revenue ruling 75-350

Revenue ruling 75-360

Revenue ruling 75-365
Schlenger, Jacques T. Service issues three revenue rulings that rental properties held for the production of income do not qualify as a closely held business...under Section 6166(a), by Jacques T. Schlenger and David J. Garrett. (Current tax developments) Estate planning, v. 3, Autumn 1975, p. 46-6.

Revenue ruling 75-366
Schlenger, Jacques T. Service issues three revenue rulings that rental properties held for the production of income do not qualify as a closely held business...under Section 6166(a), by Jacques T. Schlenger and David J. Garrett. (Current tax developments) Estate planning, v. 3, Autumn 1975, p. 46-6.

Revenue ruling 75-367
Schlenger, Jacques T. Service issues three revenue rulings that rental properties held for the production of income do not qualify as a closely held business...under Section 6166(a), by Jacques T. Schlenger and David J. Garrett. (Current tax developments) Estate planning, v. 3, Autumn 1975, p. 46-6.

Revenue ruling 75-448


Revenue Sharing
See Tax Sharing

Reversionary Trusts
See Taxation, United States-Short Term Trusts

Revision
ACCOUNTANTS' INDEX 1975


Revocable trusts


Horowitz, Jerome. Tax factors controlling the type of trust which best fits a particular client's needs. Taxation for lawyers, v. 4, July-Aug. 1975, p. 36-42.


TAXATION, UNITED STATES—Revision (Continued)


Royalties


Rushing case


Sale and leaseback


Sale, leaseback stands up as two deals over IRS objections. Taxation for accountants, v. 15, Aug. 1975, p. 98.

Sale, leaseback stands up as two deals over IRS objections. Taxation for lawyers, v. 4, Sept./Oct. 1975, p. 124-5.

Sale and repurchase


Sale Of Assets

See Taxation, United States-Purchases And Sales

Sale or exchange of property


Finck, Robert S. Gain on sale of personal residence may be deferred or exempt, if special rules are met. Taxation for lawyers, v. 4, July-Aug. 1975, p. 59-62.


985


Linett, E. S. NOLs: Sec. 351 stock acquisition not purchase under Sec. 382, edited by E. S. Linett. (Tax trends) Tax adviser, v. 6, Sept. 1975, p. 567-8.


Sale, leaseback stands up as two deals over IRS objections. Taxation for accountants, v. 15, Aug. 1975, p. 98.

Sale, leaseback stands up as two deals over IRS objections. Taxation for lawyers, v. 4, Sept./Oct. 1975, p. 124-5.


Sale v. Lease

See Also: Taxation, United States - Lease Or Purchase

Sales and use taxes


Salesmen


Salvage Value

See Taxation, United States-Depreciation And Depletion-Salvage Value

Sandor case


Savings and loan associations


Savings and thrift plans


Schools and colleges


Schools and colleges, Private


Section 21


Section 38


Section 43


Section 46

ACCOUNTANTS’ INDEX 1975


Section 47

Section 48
Bagley, Ron N. How to maximize investment tax credits; planning under the cases and rulings. (Accounting) Journal of taxation, v. 43, Sept. 1975, p. 154-9, 162.

Section 61

Section 71

Section 72

Section 73

Section 79
Ahearn, James L. How to avoid overpaying on a group life plan that includes permanent life insurance. Taxation for accountants, v. 15, Aug. 1975, p. 113-17.

Section 83

TAXATION, UNITED STATES—Section 46-(Continued)

Section 101

Section 103

Section 104
Dossett, James K. Careful drafting may produce higher net recovery in personal injury suits. Taxation for lawyers, v. 4, July-Aug. 1975, p. 4-8.
Wrongful death damages are exempt from income tax. Taxation for accountants, v. 15, July 1975, p. 52.

Section 105
Rizzo, Ronald S. Developing concepts affecting medical payment plans and salary reinbursementsagreements. (In Southern California Tax Institute, 26th, University of
TAXATION, UNITED STATES—Section 105-(Continued)


Section 112


Section 115


Section 118


Section 121

Finck, Robert S. Gain on sale of personal residence may be deferred or exempt, if special rules are met. (Personal) Taxation for accountants, v. 14, April 1975, p. 222-5.

Section 124

Section 152


Section 153

Section 162


Section 163


Section 165
Disaster losses may be accelerated or postponed. Taxation for accountants, v. 14, March 1975, p. 151.


Tax benefits can be salvaged from a worthless security. Taxation for accountants, v. 15, Aug. 1975, p. 102.


When a loss is deductible, and how much can be deducted, depends on the nature of the loss. Taxation for lawyers, v. 3, March/April 1975, p. 319-22.

When a loss is deductible, and how much can be deducted, depends on the nature of the loss. Taxation for accountants, v. 14, Feb. 1975, p. 119-22.

Section 166

When a loss is deductible, and how much can be deducted, depends on the nature of the loss. Taxation for lawyers, v. 3, March/April 1975, p. 319-22.

When a loss is deductible, and how much can be deducted, depends on the nature of the loss. Taxation for accountants, v. 14, Feb. 1975, p. 119-22.

Section 167


ACCOUNTANTS' INDEX 1975


Section 169

Section 170
Fogel, James H. To the I.R.S., 'tis better to give than to lobby. American Bar Association journals, v. 61, Aug. 1975, p. 960-2, 964.
Linett, E. S. Payment to old-age home as condition for admission is not charitable contribution, edited by E. S. Linett. (Tax trends) Tax adviser, v. 6, Sept. 1975, p. 571-2.

Section 171

Section 172

Section 175

Section 179

Section 182

Section 183

TAXATION, UNITED STATES—Section 167-(Continued)


Section 201

Section 203

Section 212

Section 213
Malloy, John M. How to meet the tough tests for deducting the cost of special schooling as medicinal expense. Taxation for lawyers, v. 3, March/April 1975, p. 315-18.
Medical expense can include meals and lodging - sometimes. Taxation for accountants, v. 15, July 1975, p. 48-50.
Prepaid lifetime care can be deductible medical expense. Taxation for accountants, v. 15, Nov. 1975, p. 308.
TAXATION, UNITED STATES—Section 214

Section 214


Section 217


Section 219


Section 246


Section 248


Section 262

Medical expense can include meals and lodging - sometimes. Taxation for accountants, v. 15, July 1975, p. 48-50.

Section 263


Section 264


Section 265


ACCOUNTANTS' INDEX 1975

Section 266


Sec. 266 permits capitalization of interest and taxes paid. Taxation for accountants, v. 15, July 1975, p. 11-12.

Section 267

Cavagna, Joseph F. Related-parties rule of Section 267 can, but need not, upset a client's tax planning. Taxation for accountants, v. 15, Aug. 1975, p. 76-82.


Toll, Steven J. Interpretation of Section 123(d): obtaining stock ownership in a patent transfer while receiving capital gains treatment. (Notes and comments) Tax lawyer, v. 28, Winter 1975, p. 399-408.

Section 269


Section 274


Local transportation costs must be substantiated too. Taxation for accountants, v. 15, July 1975, p. 31-2.


Section 277


Section 302

ACCOUNTANTS' INDEX 1975


Section 304


Section 305


Section 306


Section 311


TAXATION, UNITED STATES—Section 302 (Continued)

Section 312
Correct computation of earnings and profits requires many adjustments. Taxation for accountants, v. 15, July 1975, p. 54-6.


Section 318


Section 331

Section 332


Linett, E. S. Partial liquidations of sub. and distribution of assets may qualify, edited by E. S. Linett. (Tax trends) Tax adviser, v. 6, Sept. 1975, p. 566-7.


Womack, Robert D. Sec. 334(b)(2) - planning and pitfalls for subsidiary's debts to parent. (Tax clinic) Tax adviser, v. 6, April 1975, p. 213.

Section 333


How not to elect a calendar-month liquidation. (Tax blunder) Practical accountant, v. 8, May-June 1975, p. 68.

How not to liquidate under Section 333. (Tax burden) Practical accountant, v. 8, July-Aug. 1975, p. 35.


McCaffrey, Carlyn S. Two recent decisions highlight the tax importance of the manner in which complete and partial liquidations are accomplished, by Carlyn S. McCaffrey and Linda B. Hirschrna. (Recent cases and rulings) Journal of real estate taxation, v. 2, Summer 1975, p. 495-7.


Section 334


Chapman, Benson J. LIFO and Sec. 334(b)(2) liquidations. (Tax clinic) Tax adviser, v. 6, April 1975, p. 208.

Farber, Paul. Sec. 341(f) consent may effectively preclude use of Sec. 334(b)(2). (Tax clinic) Tax adviser, v. 6, June 1975, p. 350.


ACCOUNTANTS' INDEX 1975


Womack, Robert D. Sec. 334(b)(2) - planning and pitfalls for subsidiary's debt to parent. (Tax clinic) Tax adviser, v. 6, April 1975, p. 213.

Section 336


Section 337


Farber, Paul. Sec. 337: call the stockholders before the fire is out (Tax clinic) Tax adviser, v. 6, June 1975, p. 349.


How not to liquidate under Section 333. (Tax burden) Practical accountant, v. 8, July/Aug. 1975, p. 35.


Schwartz, Sheldon. Liquidating a real estate corporation. (Real estate tax topics) Real estate review, v. 5, Fall 1975, p. 22-8.


Section 341
Barker, Norman B. Collapsible corporation provisions can turn capital gain into ordinary income. (Corporation) Taxation for accountants, v. 14, April 1975, p. 212-16.


Farber, Paul. Sec. 341(f) consent may effectively preclude use of Sec. 334(b)(2). (Tax clinic) Tax adviser, v. 6, June 1975, p. 350.


Section 346

Linnett, E. S. Partial liquidations of sub. and distribution of assets may qualify, edited by E. S. Linnett. (Tax trends) Tax adviser, v. 6, Sept. 1975, p. 506-7.


Section 351


TAXATION, UNITED STATES—Section 334(Continued)
Linett, E. S. NOLAs. Sec. 351 stock acquisition not purchase under Sec. 352, edited by E. S. Linett. (Tax trends) Tax adviser, v. 6, Sept. 1975, p. 367-8.
Crumbly, D. Larry. How to choose the most advantageous way to combine or separate business interests. (Corporations) Taxation for accountants, v. 15, Oct. 1975, p. 244-8.
Elder, Peter Sec. 337: liquidation-reorganization corporation tax trap may be avoided, edited by Peter Elder. (Tax clinic) Tax adviser, v. 6, April 1975, p. 209-10.
ACCOUNTANTS' INDEX 1975

Section 371

Section 372

Section 381
Linett, E. S. Partial liquidations of sub. and distribution of assets may qualify, edited by E. S. Linett. (Tax trends) Tax adviser, v. 6, Sept. 1975, p. 566-7.

Section 382
Linett, E. S. NOls: Sec. 351 stock acquisition not purchase under Sec. 382, edited by E. S. Linett. (Tax trends) Tax adviser, v. 6, Sept. 1975, p. 567-8.
Lyons, Timothy B. NOls: consolidated return regs. may defeat Sec. 382 (a). (Tax clinic) Tax adviser, v. 6, Nov. 1975, p. 674-5.

Section 385

Section 401
Goldberg, Steven S. Pension plans and executive compensation. New York, Practising Law Institute, c1974, 765 p. (Tax law and practice: Practice handbook series. no. 8.) [223.7 G]

Steinfeld, Gerhard. Hints for securing approval under Section 401(a): XXIII. (IRS qualification) Pension world, v. 11, May 1975, p. 77-8.

Section 402

Section 404

Section 408

TAXATION, UNITED STATES--Section 371

995
Section 409


Section 410

Section 411

Section 413

Section 415


Section 421


Section 422

Section 442
Linett, E. S. Stock options: approval by shareholders holding less than majority of stock insufficient, edited by E. S. Linett. (Tax trends) Tax adviser, v. 6, Sept. 1975, p. 569-70.

Section 446


Tax on most crop insurance proceeds can be deferred. Taxation for accountants, v. 14, April 1975, p. 241.

Section 453


Thirty per cent rule of installment sales. (Taxes in figures) Taxation for accountants, v. 14, Jan. 1975, p. 11.


Womack, Robert D. Sec. 453: sale and redemption of family corp stock integrated. (Tax clinic) Tax adviser, v. 6, April 1975, p. 211.

Section 461


Section 463

ACCOUNTANTS’ INDEX 1975


Section 471


Section 472


Dalton, Mark F. An examination of some considerations relating to the adoption and use of the last-in, first-out (LIFO) inventory accounting method. (Notes) Vanderbilt law review, v. 28, April 1975, p. 521-60.


Waugh, Richard B. Putting the conformity requirement of Section 472(c) and (e) into focus. Taxes - the tax magazine, v. 53, May 1975, p. 260-5.

Section 481


Section 482


Neither party bound by allocation if both are before the court. (Accounting) Journal of taxation, v. 42, Jan. 1975, p. 36.


O'Hare, James T. Loans without interest: how to avoid IRS assertion that the borrower realizes income. Taxation for accountants, v. 14, March 1975, p. 165-71.


Section 483


Section 501


Walsh, Gerald S. Accumulated earnings tax: new case poses greater danger that tax will be imposed. (Corporations-stockholders) Taxation for lawyers, v. 4, Sept./Oct. 1975, p. 120-3.

Section 535
Farber, Paul. Sec. 531: capital loss may create silver lining. (Tax clinic) Tax adviser, v. 6, June 1975, p. 350-1.

Section 542


Section 543


Linett, E. S. CPA professional service corp. may avoid PHC status, edited by E. S. Linett. (Tax trends) Tax adviser, v. 6, Sept. 1975, p. 573-4.


Professional corporation and the personal holding company problem. (Administration of accountants practice) CPA (NYSS), v. 42, Sept. 1975, p. 72. (Excerpt from the Notebook of John W. Benech, June 1975, p. 4-5.)


Section 547

Section 561

Section 562

Section 631
ACCOUNTANTS’ INDEX 1975


Section 761

Section 801

Section 804

Section 818

Section 822

Section 832

Section 856

Linett, E. S. REIT; payments for subordination agreement are rents from real property, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 574.

McCaffrey, Carlyn S. REIT’s investment advisor cannot also qualify as an independent contractor, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Spring 1975, p. 392-3.

Section 857

Section 861

Section 862


Section 871

Section 877


ACCOUNTANTS' INDEX 1975


Section 883

Section 901

Section 902

Section 907

Section 911

Section 931

Section 951

Section 954

Section 956

Section 957
Broude, John S. Controlled foreign corporations. (Recent developments) Texas international law journal, v. 9, Fall 1974, p. 377-82.

Section 963

TAXATION, UNITED STATES - Section 877-(Continued)


Section 964

Section 995

Section 1001

Section 1012

Section 1014

Section 1016

Section 1031

Section 1032

Section 1033
Parsons, Thomas C. Qualifying replacement under Sec. 1033(g) - an easy test? (Tax clinic) Tax adviser, v. 6, Feb. 1975, p. 79-80.
Tax benefit in condemnation not lost even though replacement is in corporation. (Technical notes and comments) Taxation for lawyers, v. 3, Jan.-Feb. 1975, p. 243.

Section 1034
Fink, Robert S. Gain on sale of personal residence may be deferred or exempt, if special rules are met. Taxation for lawyers, v. 4, July-Aug. 1975, p. 59-62.
Fink, Robert S. Gain on sale of personal residence may be deferred or exempt, if special rules are met. (Personal) Taxation for accountants, v. 14, April 1975, p. 222-5.
McCaffrey, Carl S. Sale of residence three years after it was vacated qualifies for nonrecognition of gain within Section 1034, by Carl S. McCaffrey and Linda B. Hirschas. (Recent cases and rulings) Journal of real estate taxation, v. 2, Summer 1975, p. 502-4.
Start of holding period is not always acquisition date. (Technical notes and comments) Taxation for accountants, v. 14, Jan. 1975, p. 59.
Start of holding period is not always acquisition date. Taxation for lawyers, v. 3, March/April 1975, p. 271-2.

Section 1038

Section 1201

Section 1202

Section 1211
When a loss is deductible, and how much can be deducted, depends on the nature of the loss. Taxation for accountants, v. 14, Feb. 1975, p. 119-22.
ACCOUNTANTS’ INDEX 1975

Section 1235
No capital gain on transfer of patent when rights are retained. Taxation for accountants, v. 15, Nov. 1975, p. 285.


Toll, Steven J. Interpretation of Section 1235(d): obtaining stock ownership in a patent transfer while receiving capital gains treatment. (Notes and comments) Tax lawyer, v. 28, Winter 1975, p. 399-408.

Section 1236

Section 1237

Section 1239


Section 1244
Bell, Theodore M. Corporate plan can change investor’s potential capital loss into ordinary loss at no cost. Taxation for lawyers, v. 4, July-Aug. 1975, p. 14-17.


Murphy, J. J. Section 1244 tax break can convert capital loss into fully deductible, ordinary loss. Taxation for accountants, v. 15, Nov. 1975, p. 276-80.


Section 1245

Section 1250


Section 1251


Section 1252


Section 1253


Section 1312

Section 1321

Section 1341

Section 1348


Section 1371
Accurate counting of shareholders is essential if a Sub S election is to be maintained. Taxation for lawyers, v. 4, Sept./Oct. 1975, p. 106-8.

Accurate counting of shareholders is essential if a Sub S election is to be maintained. Taxation for accountants, v. 15, July 1975, p. 30-2.


Section 1372


Gift includable in estate may result in an extra credit being available. (Technical notes and comments) Taxation for lawyers, v. 3, Jan.-Feb. 1975, p. 236-7.


Section 2032


Schnee, Edward J. When alternate valuation date should be used if value of gross estate has increased. Estate planning, v. 2, Winter 1975, p. 74-81.

Section 2033

Uncashed joint Social Security check is not an estate asset. Taxation for lawyers, v. 4, July-Aug. 1975, p. 64.

Section 2035


Section 2036

Federal estate tax: application of the Section 2042 incidents of ownership concept to the insured fiduciary’s estate. (Notes) Iowa law review, v. 60, June 1975, p. 1319-64.


Section 2038

Federal estate tax: application of the Section 2042 incidents of ownership concept to the insured fiduciary’s estate. (Notes) Iowa law review, v. 60, June 1975, p. 1319-64.


TAXATION, UNITED STATES—Section 2039 (Continued)


Section 2055


Section 2056


Schlenger, Jacques T. Marital share gift conditioned on wife's filing of written election to accept the bequest held to qualify for marital deduction; right of election seen as similar to that granted by statute to disinherited spouse, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) Estate planning, v. 2, Summer 1975, p. 236-8.

Section 2107


Federal estate tax: application of the Section 2042 incidents of ownership concept to the insured fiduciary's estate. (Notes) Iowa law review, v. 60, June 1975, p. 1319-64.

Section 2042


Federal estate tax: application of the Section 2042 incidents of ownership concept to the insured fiduciary's estate. (Notes) Iowa law review, v. 60, June 1975, p. 1319-64.


Section 2053

Fineran, Ralph. Tax Court overrules IRS on state death taxes, edited by Ralph Fineran. (Estates planning) CPA (NYSS), v. 45, Oct. 1975, p. 82.


Schlenger, Jacques T. Double benefit derived from posthumously paid state gift taxes, which are allowed as both a deduction from decedent's estate under Section 2053 and as a credit for state death taxes paid under Section 2011, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) Estate planning, v. 2, Summer 1975, p. 231-2.
TAXATION. UNITED STATES—Section 2513

Section 2513
Gift includable in estate may result in an extra credit being available. (Technical notes and comments) Taxation for lawyers, v. 3, Jan.-Feb. 1975, p. 236-7.

Section 2515

Section 2516

Section 2521

Section 3121

Section 4062

Section 4063

Section 4064

Section 4481

Section 4940

Section 4941

Section 4942

Section 4943

Section 4975

ACCOUNTANTS’ INDEX 1975

Section 6013

Section 6073

Section 6103
Whitaker, Meade. Taxpayer privacy vs. freedom of information: proposals to amend Sec. 6103. Tax adviser, v. 6, April 1975, p. 198-204.

Section 6154

Section 6161
Josephy, Myron L. Several routes are available to obtaining an extension to file and pay federal estate tax. Taxation for lawyers, v. 4, July-Aug. 1975, p. 22-6.

Section 6166
Josephy, Myron L. Several routes are available to obtaining an extension to file and pay federal estate tax. Taxation for lawyers, v. 4, July-Aug. 1975, p. 22-6.
ACCOUNTANTS' INDEX 1975

Schlenger, Jacques T. Service issues three revenue rulings that rental properties held for the production of income do not qualify as a closely held business...under Section 6166(a), by Jacques T. Schlenger and David J. Garrett. (Current tax developments) Estate planning, v. 3, Autumn 1975, p. 45-6.

Section 6334

Section 6511
When a loss is deductible, and how much can be deducted, depends on the nature of the loss. Taxation for lawyers, v. 3, March/April 1975, p. 319-22.

When a loss is deductible, and how much can be deducted, depends on the nature of the loss. Taxation for accountants, v. 14, Feb. 1975, p. 119-22.

Section 6621


Section 6653
Fraud penalty computation. (Taxes in figures) Taxation for accountants, v. 14, April 1975, p. 221.

Section 6654

Section 6655

Section 6672

How IRS deals with failures to pay withheld taxes from employees. (Practicing before the IRS) Taxation for accountants, v. 15, July 1975, p. 63.

Section 6851

Jeopardy terminations under Section 6851: the taxpayer's rights and remedies. (Notes) Iowa law review, v. 60, February 1975, p. 644-73.


Section 6861

Section 6901

Section 7121


TAXATION, UNITED STATES—Section 6166-(Continued)

Finerman, Ralph. Estate tax closing letter is not a final closing agreement, edited by Ralph Finerman. (Estate planning) CPA journal, v. 45, March 1975, p. 68.

Section 7203

Section 7213

Section 7215

Section 7216


Section 7421

Section 7508

Section 7602


Section 7623
IRS has wide discretion on payment of informer's fees. Taxation for accountants, v. 14, May 1975, p. 269-70.


Securities


ACCOUNTANTS’ INDEX 1975

Shadow stock plans

Ships and shipping


Short sales


Short Term Trusts
See Also Taxation, United States-Clifford Trusts, In Previous Indexes


Horowitz, Jerome. Tax factors controlling the type of trust which best fits a particular client’s needs. Taxation for lawyers, v. 4, July-Aug. 1975, p. 36-42.


Mesrop, Alden. Salvaging the tax benefits from a transfer that is found to be an incomplete gift. (Estate planning) Taxation for lawyers, v. 4, Nov./Dec. 1975, p. 176-81.

O’Hare, James T. Loans without interest: how to avoid IRS assertion that the borrower realizes income. Taxation for accountants, v. 14, March 1975, p. 165-71.


Sick pay


Ress, Samuel S. Sick pay reporting - form W-2 may be used. (Payroll taxes & controls) CPA journal, v. 45, Feb. 1975, p. 47.

Simplification
ACCOUNTANTS' INDEX 1975

Sirbo Holdings case

Small Business
See Also Taxation, United States-Subchapter S Corporations

Small Tax Division
See United States - Tax Court. Small Tax Case Division.

Social security
Unencumbered joint Social Security check is not an estate asset. Taxation for lawyers, v. 4, July-Aug. 1975, p. 64.

Software
See Taxation, United States-Computer Software

Spin-offs, split-offs, and split-ups
Crumbley, D. Larry. How to choose the most advantageous way to combine or separate business interests. (Corporations) Taxation for accountants, v. 15, Oct. 1975, p. 244-8.

TAXATION, UNITED STATES--Sirbo Holdings case

Sports organizations
Krize, Shirley A. Tax aspects of sports enterprises. World (PMM & Co.), v. 9, Spring 1975, p. 3-7.

Spray Trusts
See Taxation, United States-Sprinkling Trusts

Sprinkling trusts

Start-Up Costs
See Taxation, United States-Organization Expenses

States
See Also Taxation, Under Name Of State
Botkin, Sanford. Separation of corporate operations to minimize state taxes. (Tax clinic) Tax adviser, v. 6, March 1975, p. 142.

1009

FINEMAN, Ralph. Tax Court overrules IRS on state death taxes, edited by Ralph Fineman. (Estate planning) CPA (NYSS), v. 45, Oct. 1975, p. 82.


FREEMAN, Brian M. State power to tax trust income on basis of settlor's or grantor's residence or domicile. Taxes - the tax magazine, v. 53, April 1973, p. 237-44.


Statute of limitations


FINEMAN, Ralph. Running of the statute of limitations may impose surprise gift tax, edited by Ralph Fineman. (Estate planning) CPA (NYSS), v. 45, Sept. 1975, p. 74.


Limitations waivers properly used can help tax settlements. Taxation for accountants, v. 14, Feb. 1975, p. 82.

Limitations waivers properly used can help tax settlements. Taxation for lawyers, v. 3, March/April 1975, p. 296.

Step-transaction doctrine


Stock


Commerce Clearing House. Stock values and dividends for 1975 tax purposes: market values, par values and dividends of listed or regularly quoted stocks for 1975 federal, state and local tax purposes; including special supplement on the Pennsylvania tax status of bonds. Chicago, c1975. 168 p. plus 16 p.[7724 C]


LINETT, E. S. Sec. 306 stock: simultaneous disposition with pro rata portion of underlying/common doesn't preclude tax avoidance, edited by E. S. Linett. (Tax trends) Tax adviser, v. 6, Sept. 1975, p. 365-6.


Stock Bailouts
See Also Bailouts

Stock bonus


TAXATION, UNITED STATES—Stock bonus—(Continued)


Stock, Preferred


Discounted preferred stock under the new Section 305 Treasury regulations on confusing debt and equity. Yale law journal, v. 84, Dec. 1974, p. 324-54.


Stock purchase


Boisford, Herbert S. Employee stock ownership plans. (Tax clinic) Tax adviser, v. 6, 1975, p. 32.


TAXATION, UNITED STATES—Stock purchase—(Continued)


Stock redemptions


Hundley, Thomas C. Taxation - accumulated earnings tax - decrease in accumulated earnings and profits in a taxable year because of redemptions of stock from tax-exempt charities does not preclude imposition of the accumulated earnings tax. (Recent cases) Vanderbilt law review, v. 28, May 1975, p. 921-30.


Lipnick, Elton S. Tax consequences of starting, operating, and liquidating a closely-held corporation, by Elton S. Lipnick and Jerome P. Lipnick. Taxation for lawyers, v. 3, Jan-Feb. 1975, p. 228-35.


Womack, Robert D. Sec. 453: sale and redemption of family corp. stock integrated. (Tax clinic) Tax adviser, v. 6, April 1975, p. 211.


Stock repurchase

TAXATION, UNITED STATES—Stock repurchase—(Continued)


Johnson, Philip G. Some taxpayers who should have stayed in bed. Nebraska CPA, v. 9, Spring 1974, p. 11-12, 22.


Linett, E. S. Fees paid pro rata to shareholders to guarantee loans are nondonable deductions, edited by E. S. Linett. (Tax trends) Tax adviser, v. 6, Sept. 1975, p. 562-3.


TAXATION, UNITED STATES—Stockholders (Continued)


Straddle options

Strike corporations


Strike Insurance
See Taxation, United States-Insurance, Strike

Subchapter J

Subchapter K
Nash, Martin J. How to evaluate the tax consequences when a partner retires or sells his interest. Taxation for lawyers, v. 4, July-Aug. 1975, p. 28-32.


Subchapter L

Subchapter S corporations

Accurate counting of shareholders is essential if a Sub S election is to be maintained. Taxation for accountants, v. 15, July 1975, p. 30-2.

Accurate counting of shareholders is essential if a Sub S election is to be maintained. Taxation for lawyers, v. 4, Sept./Oct. 1975, p. 106-8.


Correct computation of earnings and profits requires many adjustments. Taxation for accountants, v. 15, July 1975, p. 54-6.


How incorporation under sub S can bring double tax trouble. (Tax blunder) Practica1 accountant, v. 8, March/April 1975, p. 62.


Johnson, Philip G. Some taxpayers who should have stayed in bed. Nebraska CPA, v. 9, Spring 1974, p. 11-12, 22.

Johnson, Philip G. Some thoughts on Subchapter S. Nebraska CPA, v. 10, Spring 1975, p. 15-16.
ACCOUNTANTS’ INDEX 1975


Kuhn, William. When and how to use Subchapter S. Practical lawyer, v. 21, June 1, 1975, p. 25-40.

Kutner, Howard B. Unreportable income of a decedent is subject to double taxation but relief is available. Taxation for accountants, v. 15, Aug. 1975, p. 92-7.


Pinnecoy, Charles A. Tax factors to consider in deciding whether a farming business should operate as a corporation. (Corporation) Taxation for accountants, v. 14, May 1975, p. 294-300.


Subpart F See Also Taxation, United States-Foreign Corporations, Controlled


TAXATION, UNITED STATES—Subchapter S corporations.

(Continued)


Subsidies
See Taxation, United States Under Subheadings: Foreign Subsidies Holding Companies And Subsidies

Subsidiaries
See Taxation, United States-Subsidies

Surcharge
See Taxation, United States - Import Tax Surcharge Taxation, United States-Income Tax Surcharge

Surtax


Swap Funds
See Taxation, United States-Mutual Funds Taxation, United States-Investment Companies

Tax benefit rule


Tax-Exempt Organizations
See Taxation, United States-Exempt Organizations Also Under Specific Subheadings, E.G. Cooperatives

Tax-Free Exchange Funds
See Taxation, United States-Investment Companies Taxation, United States-Mutual Funds

1015

How special tax rebate will work. (Taxes in figures) Taxation for accountants, v. 14, May 1975, p. 278.

Hyman, Max. Changes due to the current inflationary recession. (Debits & credits) National public accountant, v. 20, June 1975, p. 4-5.


Nadler, Richard S. Analysis and text of the Tax reduction act of 1975, by Richard S. Nadler and Irwin S. Epstein with the assistance of Alec Brown. New York, Matthew Bender, 1975, p. 112 (For use in conjunction with other tax publications of Matthew Bender.) [*75.15 N]


Seidler, Lee J. Impacts of percentage depletion repeal on oil and gas companies. Accounting issues (Bear Stearns & Co.), April 29, 1975, p. 1-5. (Reprint file, *A)


Tax reform act of 1969


Teachers


Television properties

ACCOUNTANTS’ INDEX 1975

Ten-Year Trusts

See Taxation, United States-Short Term Trusts

Tenancy

See Also Taxation, United States-Joint Ownership

In 1965-1966 Index


Termination of tax year

Hasselback, James R. How to change a tax year; permission of the IRS is not always needed. (Accounting) Taxation for accountants, v. 14, May 1975, p. 282-8.


Jeopardy terminations. Under Section 6851; the taxpayer’s rights and remedies. (Notes) Iowa law review, v. 60, February 1975, p. 644-73.

Theft losses


When a loss is deductible, and how much can be deducted, depends on the nature of the loss. Taxation for lawyers, v. 3, March/April 1975, p. 319-22.

When a loss is deductible, and how much can be deducted, depends on the nature of the loss. Taxation for accountants, v. 14, Feb. 1975, p. 119-22.

Thin Incorporations


Thrift Plans

See Taxation, United States-Savings And Thrift Plans


Throwback rule


Timberlands


Tips


TAXATION, UNITED STATES—Ten-Year Trusts


Reminder from IRS: a tip is a tip is a taxable tip. Taxation for accountants, v. 14, May 1975, p. 268-9.

Reminder from IRS: a tip is a taxable tip. Taxation for lawyers, v. 4, July 1975, p. 11.


Tourist Courts And Motels

See Taxation, United States - Motels

Trade-marks and trade-names


Colson, Earl M. Capital gains and losses; the federal income tax consequences of property transactions. Philadelphia, Committee on Continuing Education of the American Law Institute and the American Bar Association: c1975. 251 p. (Revision of Colson, Earl M. Federal taxation of sales, exchanges, and other transfers, 1971.) [*754.3 C]

Trade or business concept

Ford, Allen. Travel expenses for a visiting professor. Accounting review, v. 50, April 1975, p. 338-44.

Trading Stamps

See Taxation, United States-Premium Merchandising

Transferees


Transportation


Traveling And Entertainment Expenses

See Also Taxation, United States-Food And Lodging


Ford, Allen. Travel expenses for a visiting professor. Accounting review, v. 50, April 1975, p. 338-44.


TAXATION, UNITED STATES—Travelling And Entertainment Expenses (Continued)


Rose, Jerald L. Attend now, deduct later; tax saving tips can be part of convention promotion during this period of stagnation. Transcript (Harris, Kerr, Forster & Co.), v. 31, Dec. 1974, p. 6-8.


Trebles Damages
See Taxation, United States-Damages

Trust funds
Botsford, Herbert S. Employee stock ownership plans. (Tax clinic) Tax adviser, v. 6, 1975, p. 32.
IRS gives kiss of death to constitutional trust. Taxation for accountants, v. 15, Aug. 1975, p. 84.

Trust-leaseback

Trusts
Systma, Frederick A. How to increase flexibility of testamentary trusts to carry out decedent's objectives. Estate planning, v. 2, Summer 1975, p. 194-201.

Tuition Tax Credit Plan
See Taxation, United States-Education Expense

Turnover Tax
See Taxation, United States - Gross Receipts Tax

Undistributed profits

ACCOUNTANTS' INDEX 1975

Hundley, Thomas C. Taxation - accumulated earnings tax - decrease in accumulated earnings and profits in a taxable year because of redemptions of stock from tax-exempt charities does not preclude imposition of the accumulated earnings tax. (Recent cases) Vanderbilt law review, v. 28, May 1975, p. 921-30.
Supreme Court values securities at market price; can trigger accumulated earnings tax. Taxation for accountants, v. 15, Sept. 1975, p. 153.

Unincorporated Businesses
See Also Taxation, United States, Under Specific Type, E.G., Partnerships, Proprietorships

Etner, Don E. To be - or not to be - incorporate a sole proprietorship? (Guest column) Wisconsin CPA, Oct. 1975, p. 26-7.

Unintestats

University Presses
See Taxation, United States-Publishers

Unknown Quantities
See Taxation, United States-Variables

Unreasonable Accumulation Of Surplus
See Taxation, United States-Undistributed Profits

Unrelated business income
ACCOUNTANTS’ INDEX 1975


Walsh, G. V. Exempt orgs. in unrelated trade or business income from partnership interests. (Tax clinic) Tax adviser, v. 6, Oct. 1975, p. 612.

When tax-exempt funds must pay taxes, based on interviews with Peter Fass and Robert Howard. (Real estate) Institutional investor, v. 9, Jan. 1975, p. 37.

Vacation homes


Vacation pay


Borini, Mario P. Vacation pay; Sec. 463 election vs. change in business practice or accounting method, edited by Mario P. Borini. (Tax clinic) Tax adviser, v. 6, Sept. 1975, p. 532-4.


Valuation factors


Hartwig, Joseph D. Valuing an interest in a closely-held business for the purpose of buy/sell agreements and for death tax purposes. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974.

TAXATION, UNITED STATES—Unrelated business income


Martin, Spencer J. Factors used in valuation of closely-held stock. (Management services) CPA (NYSS), v. 45, July 1975, p. 61-2. (Excerpt from National public accountant, May 1975, p. 13-14.)


Schnee, Edward J. When alternate valuation date should be used if value of gross estate has increased. Estate planning, v. 2, Winter 1975, p. 74-81.


Value-added tax


Veterinarians

Reece, Ralph I. You can control your taxes. Veterinary economics, v. 16, March 1975, p. 39, 42.


Voting stock


Wagering

See Taxation, United States-Gambling

Warrants


Wash sales


Welfare payments


Western hemisphere trade corporations


ACCOUNTANTS' INDEX 1975

TAXATION, UNITED STATES—Whipsaw Problems

Whipsaw Problems
See Taxation, United States - Inconsistencies

Widow's Election
See Taxation, United States-Community Property

Widows Of Employees
See Taxation, United States-Employee Benefits

Wills
Fineman, Ralph. Unexercised right to take against will not includable in estate, edited by Ralph Fineman. (Estate planning) CPA (NYSS), v. 45, Aug. 1975, p. 55-6.


Withholding


Farber, Paul. Nonresident aliens: tax withheld vs. tax imposed on services performed as independent contractors. (Tax clinic) Tax advisor, v. 6, June 1975, p. 250.

How IRS deals with failures to pay withheld taxes from employees. (Practicing before the IRS) Taxation for accountants, v. 15, July 1975, p. 63.


Now is the time to check withholding exemptions. Taxation for accountants, v. 15, Dec. 1975, p. 359-60.


Ress, Samuel S. Federal income tax withholding rates reduced. (Payroll taxes & controls) CPA (NYSS), v. 45, June 1975, p. 57.


Ress, Samuel S. Sick pay reporting - form W-2 may be used. (Payroll taxes & controls) CPA journal, v. 45, Feb. 1975, p. 47.


Work-In-Process Inventories
See Taxation, United States-Inventories, Work-In-Process

Worthless Stock
See Taxation, United States-Stock, Worthless

TAXATION, VENEZUELA


TAXATION, VIRGINIA


TAXATION, WASHINGTON

Estates and trusts

TAXATION, WASHINGTON (STATE)

Borsuk, Michael L. Washington - company held taxable although it had only one employee and no place of business in state, edited by Michael L. Borsuk and Joseph Ginsburg. (State taxation) CPA (NYSS), v. 45, June 1975, p. 52.

TAXATION, WESTERN EUROPE

See Taxation, Europe

Also Taxation, Under Name Of Country

TAXATION, WISCONSIN


Corporations
TAXATION, WISCONSIN—Income


Seidler, Lee J. Impacts of percentage depletion repeal on oil and gas companies. Accounting issues (Bear Stearns & Co.), April 29, 1975, p. 1-5. (Reprint file, *A)


---

**Australia**


---

**Canada**

Moore, David J. Tax allocation: is the deferral method still appropriate? (Research) *CA magazine* (Can.), v. 106, April 1975, p. 53-5.

Seed, Nicholas J. S. Making the least of your losses. (Taxation) *CA magazine* (Can.), v. 106, May 1975, p. 67-70.


---

**Great Britain**


---

**India**


---

**Israel**

Institute Of Certified Public Accountants In Israel. Professional recommendations and guidelines. Tel Aviv, Israel, c1974. 104 p. (Translated from the Hebrew original.) [*717 1]*

---

**New Zealand**


---

**Sweden**


---


**Hoffman, Arthur S. Liquidity problems - no funds to pay taxes? Edited by Arthur S. Hoffman. (Federal taxation) CPA (NYSS), v. 45, July 1975, p. 66.**


**IRS releases handbook on collection and enforcement. Taxation for accountants, v. 14, May 1975, p. 265.**

**Jeopardy terminations under Section 6851: the taxpayer's rights and remedies. (Notes) Iowa law review, v. 60, February 1975, p. 644-73.**


**Limitations waivers properly used can help tax settlements. Taxation for accountants, v. 14, Feb. 1975, p. 82.**

**Limitations waivers properly used can help tax settlements. Taxation for lawyers, v. 3, March/April 1975, p. 296.**


**Miles, Catherine E. Business and personal taxes, by Catherine E. Miles and Joseph E. Lane. 1975 rev ed. Boston, Allyn and Bacon, c1974. I v. (various pagings) [754 M]**

**Pfeffer, Stanley H. New York - interest on individuals' underpayments and overpayments, edited by Stanley H. Pfeffer. (Local taxation) CPA journal, v. 45, March 1975, p. 52-3.**

**Phillips, Lawrence M. 100% penalty assessment. (Federal taxation) Wisconsin CPA, Dec. 1974, p. 21.**


**Silver, Stephen E. Courts are upholding attorney-client privilege in anonymous payment situations (Fraud & negligence) Journal of taxation, v. 43, Dec. 1975, p. 359-61.**

**Tax collections in 1974 were up 13%, Revenue Service says. Taxation for accountants, v. 15, Aug. 1975, p. 71.**


---

**Great Britain**

Carmichael, Keith. Avoid interest on unpaid tax (Taxation) *Accountancy* (Eng.), v. 86, Nov. 1975, p. 80, 82, 84, 86, 88.


ACCOUNTANTS' INDEX 1975

TAXPAYER'S actions may alert IRS to possibility of fraud.

TAYLOR, ALAN.

TAYLOR, B. W.

TAYLOR, BERNARD.

TAYLOR, BERNARD W.

TAYLOR, CHARLES A.

TAYLOR, CHRISTOPHER A.

TAYLOR, FREDERICK W.

TAYLOR, JAMES W.

TAYLOR, JOHN L.

TAYLOR, K.

TAYLOR, LESTER D.

TAYLOR, MARTIN E.


TAYLOR, P. J.

TAXPAYER'S actions may alert IRS to possibility of fraud.

TAYLOR, PHILIP J.

TAYLOR, R. WILLIAM.

TAYLOR, RAYMOND H.

TAYLOR, ROBERT M.

TAYLOR, RONALD N.


TAYLOR, TAMMIE.

TAYLOR, THAYER C.
Why some GE salesmen tell it to a computer. Sales management, v. 115, Aug. 18, 1975, p. 4-7.

Why the survey is all-important for you. Sales management, v. 114, April 21, 1975, Entire issue.

TAYLOR, WALTON.

TAYLOR, WILLARD B.

TC rules insurance proceeds are not corporate dividends. Taxation for accountants, v. 15, Nov. 1975, p. 299.

TEACHERS
See Also Accounting-Teaching


TEACHING
See Accounting Courses
Accounting-Teaching
Education
Examinations
TEACHING (Continued)

Tax Courses
Teachers
Visual Aids

TEACHING MACHINES
See Programmed Learning

TEACHING records management, by Mark Langemo and others. Information & records management, v. 9, May 1975, p. 18, 20, 22.


TEAGLE, WINTON.
Regulated transportation: does it work? Motor freight controller, April 1975, p. 3-5.

TEAGUE, BURTON W.

TEAGUE, FREDERICK A.

TECHNICAL methods and procedures of the American Association of Blood Banks.

TECHNICAL PROGRESS
Industrial applications growing as computer use goes worldwide. Commerce today, v. 5, April 14, 1975, p. 10-12.

TECHNICAL WORK

TECHNOLOGICAL COMPANIES
See Also Research And Development

TECHNOLOGICAL FORECASTING
Morris, G. K. Forecasting the impact of social change. Long range planning, v. 8, June 1975, p. 64-71.


TECK, ALAN.

TEENER, MICHAEL.

TEETERS, LEON M.

TEITELL, CONRAD.

TELECOMMUNICATIONS
See Also Data Processing-Transmission Systems
Industrial applications growing as computer use goes worldwide. Commerce today, v. 5, April 14, 1975, p. 10-12.
TELECOMMUNICATIONS - the vibrant sector of datacomm.


Government regulation


TELECOMMUNICATIONS - the vibrant sector of datacomm.


TELEPHONE Costs


TELEPHONE AND TELEGRAPH


Accounting


Data processing


Finance


Financial management


TELECOMMUNICATIONS -(Continued)

Government regulation


Rates


No rate rebates for past inadequate service. Public utilities fortnightly, v. 96, Aug. 28, 1975, p. 52.


Valuation


TELEPHONE EQUIPMENT MANUFACTURERS

See Communication Equipment Manufacturers.

TELEVISION

See Community Antenna Television Companies Radio And Television

TELEX CORPORATION


TELFER, JOHN.


TELLER, ARIELA.


1025
ACCOUNTANTS' INDEX 1975

TEMPELAAR, A. F.

TEMPELAAR, A. F.


1130 TENANTS' CORPORATION.

TENDER OFFERS
See Take-Over Bids

TENKHOFF, P. A.

TENNISON, LYNN.

TENTS
See Canvas Products

TEPER-SINGER, LYNN.

TEPLOW, LEO.

TEPPER, IRWIN.


TERMINOLOGY
See Also Taxation, United States-Terminology


TERNER, E.

TERRY, HERBERT.

TERRY, P. T.

TERRY, RONALD.

TERSINE, RICHARD J.
Forecasting: prelude to managerial planning. Managerial planning, v. 24, July-Aug. 1975, p. 11-17, 23.

TESAR, GEORGE.

TESAR, JENNY.

TEST COSTING
See Estimating

TESTA, CHARLES J.

TESTIMONY
See Evidence
Taxation, United States-Expert Witnesses

TESTING AND SAMPLING
See Also Inventories-Verification
Statistics
Work Sampling

ACCOUNTANTS’ INDEX 1975

TESTING AND SAMPLING—(Continued)

TEUTSCH, ERIKA.

TEXTILE BAGS
See Bags

TEXTILE MAINTENANCE INDUSTRY
See Cleaning And Dyeing
Diaper Service
Laundries
Linen Supply Business

TEXTILES

Budgeting

Philippines

THACHER, CHARLES G.

THACKRAY, JOHN.

THAIN, ERIC.
CA in a diversified industrial holding company. (Students’ section) Accountant’s magazine (Scot.), v. 79, Jan. 1975, p. 39-41.

THAIN, RICHARD J.

THAKKAR, RASHMI B.

THAKKER, A.
Cost accounting in banking industry. (Students’ section) Management accountant (India), v. 9, Nov. 1974, p. 859-64.

THAMS, ROBERT.

THARP, RALPH.
Set your office fees by a time clock? We do Medical economics, v. 52, Sept., 1, 1975, p. 74-6.

Jenkins,omer C. Practical application of acceptance sampling for estimation of account balances, by Omer C. Jenkins and Carlton D. Stolle. Singapore accountant, v. 9, 1974, p. 50-60.
Percy, J. P. Case for statistical sampling in auditing. Accountant’s magazine (Scot.), v. 79, April 1975, p. 138-41.

Data processing

TESTS
See Accounting Testing Program
Examinations
Testing And Sampling
THAT formal post qualification education is a waste of time and money.


THATCHER, RALPH H.

THATYPE'S a lot of GAAP (The numbers game) Forbes, v. 116, Aug. 1, 1975, p. 31-2.

THEATERS
See Also Moving Picture Theaters

THEATRICAL PRODUCTIONS

THEFT
See Also Taxation, United States-Theft Losses
Rausch, Barbara I. It only happens to the other person. (Small business) Woman CPA, v. 37, Jan. 1975, p. 20-1.

THEISS, WILLIAM R.

THELEMAN, R. E.

THELEN, DUANE L.

THERAPY begins with the room. Modern healthcare, v. 4, Nov. 1975, p. 16s-16u.


ACCOUNTANTS' INDEX 1975

THIES, JAMES B.

THIES, WINTHROP D.

THIMMAIAH, G.

THIN INCORPORATIONS
See Taxation, United States-Thin Incorporations

THINGS look good for POS in '75. (News in perspective) Datamation, v. 21, April 1975, p. 113, 116-17.


THIRSK, WAYNE R.

THIRTEEN-MONTH YEAR
See Calendar

THIRTY per cent rule of installment sales. (Taxes in figures) Taxation for accountants, v. 14, Jan. 1975, p. 11.

THOMAS, ADIN B.

THOMAS, ARTHUR L.

THOMAS, CHARLES O.

THOMAS, DANA L.
Explosive ESOTs: these novel financing vehicles begin to create controversy. Barron's, v. 55, July 28, 1975, p. 5, 10. (Reprint file, *B.)*

THOMAS, EMMETT.
THOMAS, J.


THOMAS, JACK E.


THOMAS, JEAN McKAMY.


THOMAS, JOSEPH.


THOMAS, L. RUTH.


THOMAS, LANDON.


THOMAS, R. D.


THOMAS, WILLIAM C.


THOMASON, CHARLES Y.


THOMPSON, DAVID.

Accounting for the party system. Accountancy (Eng.), v. 86, Jan. 1975, p. 30-3.


THOMPSON, DAVID M.

Punitive damages in defamation actions brought by public figures chill first amendment rights and are unconstitutional unless narrowly and necessarily promoting compelling state interest. (Recent cases) Vanderbilt law review, v. 28, May 1975, p. 887-98.

THOMPSON, DON R.


THOMPSON, DUANE E.


THOMPSON, HOWARD E.

Inventory management and capital budgeting: a pedagogical note. Decision sciences, v. 6, April 1975, p. 383-98.

THOMPSON, JAMES P.


THOMPSON, JOAN W.


THOMPSON, MAYO J.


THOMPSON, NOEL H.

Coping with continuances. Practical lawyer, v. 21, March 1, 1975, p. 73-8.

THOMPSON, PATRICIA C.


THOMPSON, PAUL.


THOMPSON, RAY.


THOMPSON, ROBERT C.


THOMSEN, NEAL.


THOMSON, DONALD G.


THOREAU, HENRY DAVID.


THORELLI, HANS B.


THORNE, JACK F.


THORNE, ROBERT S.


THORNE RIDDLE & CO.

THORNTON, CLIFF.


THORNTON, DANIEL B.


THORNTON, ROBERT L.


THRASTER, GARY.


THROUGH the ages. Accounting historian, v. 2, Fall 1975, p. 2.

THRUWAYS

See Roads And Highways

THUESSEN, GERALD J.


THURMAN, DONALD K.


THYGERSON, KENNETH J.


TIBBITS, G. E.


TILE

See Clay Products

TILLERY, WINSTON.


TILLEY, FRANK N.


TILLEY, IAN.


TILLEY, WILLIAM H.


TILZER, IRA L.


TIMBER

See Depreciation, Depletion And Obsolescence- Timberlands

Forests And Forestry

Lumber Industry

Timberlands

TIMBERLAKE, A. K.


TIMBERLANDS

See Also Depreciation, Depletion And Obsolescence - Timberlands

Forest And Forestry

Lumber Industry

Trees

Steffen, Edward J. Timber (Fresh look at real estate) Pension world, v. 11, April 1975, p. 45.

Taxation

See Taxation, United States-Timberlands

TIMBRELL, D. Y.


TIME AND MOTION STUDY

See Also Work Measurement


TIME on their hands: once there were 200 time-sharing companies. Now there are only 50. Forbes, v. 116, Sept. 1, 1975, p. 53.

TIME SHARING

See Computers - Time Sharing Systems


TIMEKEEPING

See Also Accountants’ Office-Accounting And Timekeeping
ACCOUNTANTS’ INDEX 1975

Tharp, Ralph. Set your office fees by a time clock? We do Medical economics, v. 52, Sept. 1, 1975, p. 74-6.


TIMMINS, WILLIAM M.

TIMMONS, ROBERT C.

TINARI, FRANK D.
Introducing the educational opportunity fund student to the business curriculum: the experience at Seton Hall University, by Frank D. Tinari and George Garrison. Journal of business (Seton Hall), v. 13, May 1975, p. 23-32.

TINDALL, ROBERT E.

TINC, SEHA M.

TINKLER, MICHAEL B.

TIOLECO, ALFONSO S.

TIPGOS, MANUEL A.

TIRE MANUFACTURERS

TIRO, PERLITA G.

TISCHER, JAMES D.
Installment method: sale of partnership interest where Sec. 1245 applies. (Tax clinic) Tax adviser, v. 6, Nov. 1975, p. 676.

TITARD, PIERRE L.

TITLE COMPANIES
See Insurance Companies, Title

TJERSLAND, TORY N.

TO capitalize or not to capitalize, that is the question. (Numbers game) Forbes, v. 115, Jan. 15, 1975, p. 42-3.

TOAN, ARTHUR B.

TOAN, ROBERT W.

TOBA, YOSHIHIDE.

TOBIN, JAMES.

TOCCO, ANTHONY L.

TODD, JOHN O.
Employee stock ownership trusts. CLU journal, v. 29, April 1975, p. 56-63.

TODER, JEROME.

TOKYO STOCK EXCHANGE.

TOLER, LOOMIS H.

TOLL, STEVEN J.
Interpretation of Section 1235(d); obtaining stock ownership in a patent transfer while receiving capital gains treatment. (Notes and comments) Tax lawyer, v. 28, Winter 1975, p. 399-408.

TOLLEY, B. STUART.

1031
TOMASCH, MARK R.


TOMASEK, EDWARD A.


TOMKINS, CYRIL.


TONDEL, LYMAN M.


TOOL MANUFACTURERS

See Also Machine Tools

TOOMAN, LEE D.


TOOTELIAN, DENNIS H.


TOP executive compensation.


TOP sales and marketing executives get more, but do salesmen get enough? Sales management, v. 115, Oct. 6, 1975, p. 50-6.


TOP (100) hundred corporate giants in India (ranked according to their net assets during 1972-73). Finance and society (India), v. 1, March 1975, p. 122-4.

TOREGAS, CONSTANTINE.


TOREN, MELVIN S.


TORKELSON, JUANITA.


TORNEDON, ROGER L.


TORTO, RAYMOND G.


TOSI, HENRY L.


TOUCHE ROSS INTERNATIONAL.


TOURIST COURTS AND MOTELS

See Motels

TOURIST INDUSTRY


EGYPT


TOWARD creative systems design.


TOWER, IVOR E.


TOWLES, MARTIN F.


TOWNS

See Municipalities
ACCOUNTANTS' INDEX 1975

TOWNSEND, PHILLIP L.

TOY, NORMAN.

TOY MANUFACTURERS

TOYNBEE, ARNOLD J.

TOYODA, YOSHIAKI.

TOZZI, PAT J.

TRADERS AND TRAILERS
See Also Trailer Parks

TRADE ACT OF 1974

TRADE AGREEMENTS
See Also Collective Bargaining

TRADUNIONS

TRADE ASSOCIATIONS
See Also Trade Unions
See Also Under Name Of Special Trade Association


Accounting

Financial management

Law

Management


TRADE-MARKS AND TRADE-NAMES


Law

Taxation
See Taxation, United States - Trade-Marks And Trade-Names

TRADE SECRETS


TRADE UNIONS
See Also Funds-Welfare


Hershfield, David C. Multinational union challenges the multinational company. New York, Conference Board, c1975. 40 p. (Conference Board report, no. 658) [*2076 H]


TRADE UNIONS—(Continued)


Kurnick, Robert D. Withdrawal of an unfair labor practice complaint by the general counsel as part of an informal settlement is a final order of the Board within the meaning of Section 10(F) of the National labor relations act and is thus reviewable by a United States Court of Appeals. (Recent decisions) George Washington law review, v. 43, March 1975, p. 936-46.


Great Britain


Ireland


TRADE STAMPS

See Premium Merchandising

TRAFFIC COURTS

See Courts

TRAIGLE, JOSEPH N.


TRAILER PARKS

See Also Mobile Home Parks

ACCOUNTANTS’ INDEX 1975

TRAILERS

See Mobile Home Parks

Mobile Homes

Tractors And Trailers

Trailer Parks

TRAIN, RUSSELL E.


TRAINING


TRAINOR, D. BRUCE.


TRANSACTIONS


TRANSFER AGENTS

See Stock Transfer

TRANSFER PRICING

See Pricing, Transfer

TRANSFERS

See Exchanges And Transfers

TRANSIT SYSTEMS


Data processing


Great Britain


Management


TRANSPORTATION

See Also Airlines

Motor Buses

Motor Transportation

Motor Trucks

Railroads

Ships And Shipping

Taxicabs

Transit Systems


Data processing


Great Britain


Management


ACCOUNTANTS' INDEX 1975

TRANSPORTATION (Continued)


TRANSPORTATION INDUSTRY

Harris, Curtis C. Rail, truck, or small car - which is the energy saver? By Curtis C. Harris and Stanley J. Hille. Business horizons, v. 17, Dec. 1974, p. 57-64.

TRANSVAAL SOCIETY OF CHARTERED ACCOUNTANTS.


TRAPP, JAMES M.


TRAUM, RICHARD.


TRAUM, SYDNEY S.


TRAVEL AGENCIES


TRAVEL INSURANCE

See Insurance, Travel

TRAVELING EXPENSES

See Also Taxation, United States-Traveling And Entertainment Expenses


TRAYER, JERRY M.


TRAVERS, NICOLAS.

Banks' reporting vague, confused and confusing. (Published accounts) Accountancy (Eng.), v. 86, Oct. 1975, p. 64, 66-8.

TREADWAY, HAMILTON.

TREADWAY, JAMES C.

TREADWAY, JAMES C.  


TREASURERS  

TREATIES  

TREASURY BILLS  

TREASURY DEPARTMENT REGULATIONS  
See Taxation, United States-Income Tax Regulations

TREASURY STOCK  
See Stock-Treasury

TREASURY wants to impose new imputed interest rates.  

TREES  
See Also Forests And Forestry Nurseries

TREMPLAY, DORIA.  

TREPENER, WILLIAM E.  
What would happen if you doubled your fees? (Accountants' fees) Practical accountant, v. 8, March-April 1975, p. 25.

TRETHOWAN, J. CHARLES.  

TREVASKIS, JOHN P.  

TREYNOR, JACK L.  

ACCOUNTANTS' INDEX 1975


TRIALS  
See American Institute Of Certified Public Accountants-Trial Board  
Court Decisions  
Lawsuits  
Mock Trials  
Tax Litigation

TRIBE, LAURENCE H.  

TRIESCHMANN, JAMES S.  

What a CPA needs to know about general liability insurance, by James S. Trieschmann and E.J. Leverett. CPA (NYSS), v. 45, Aug. 1975, p. 34-7.

TRIGWELL, D. A.  

TRINKL, FRANK H.  

TRIPETT, B. L.  

TRIPETT, B. L.  

TRIPPI, ROBERT R.  

TRITES, JERRY D.  
ACCOUNTANTS’ INDEX 1975

TROMBETTA, WILLIAM L.

TRON, JEAN-MICHEL.

TROTTER, L. E.

TROUSSEL, JEAN-MICHEL.
Whatever happened to the National Association? It’s alive and well and growing in Vancouver (National report) CGA magazine, (Can.), v. 9, Aug. 1975, p. 5.

TRUE, B. C.


TRUEMAN, J. W. H.
Oil company accounts: not so comparable? Accounting and business research (Eng.), v. 5, Spring 1975, p. 127-32.

TRUPMER, KLAUS.

TRUMP, GUY W.

TRUNKFIELD, CHRIS.
TRUSCOTT, WILLIAM G.

TRUSSELL, LARRY R.

TRUST COMPANIES AND DEPARTMENTS

**Cost accounting**


**Data processing**


**Financial management**


**Fraud And Defalcation**

See Banks And Banking-Fraud And Defalcation

**Government regulation**


**Investments**


**Management**


---

**ACCOUNTANTS' INDEX 1975**


**Services**


**Statistics**


**TRUST DEEDS**

See Also Debenture Trust Deeds

**TRUST DEPARTMENTS**

See Trust Companies And Departments

**TRUSTS**

See Also Executors And Trustees

Funds-Trust

Taxation, United States Under Subheadings:

- Family Trusts
- Foreign Trusts
- Inter Vivos Trusts
- Short Term Trusts
- Sprinkling Trusts

Trust Companies And Departments

ACCOUNTANTS' INDEX 1975

Diczok, Paul. Voting trust certificates - more trouble than they're worth. (Recent cases) Securities regulation law journal, v. 3, Summer 1975, p. 190-1.

Ellsworth, David G. Mexico opens the door to resort development. Real estate review, v. 5, Spring 1975, p. 36-51.


Systma, Frederick A. How to increase flexibility of testamentary trusts to carry out decedent's objectives. Estate planning, v. 2, Summer 1975, p. 194-201.

Thomas, Dana L. Explosive ESOTs: these novel financing vehicles begin to create controversy. Barron's, v. 55, July 28, 1975, p. 5, 10. (Reprint file, *B*)

Wicker, William H. Spendthrift trusts are an excellent way to leave money to someone who can't handle it. Estate planning, v. 2, Summer 1975, p. 202-5.


Accounting


Charitable


Mortland, Jean A. Trusts containing religious and racial restrictions open to challenge, forcing courts to grapple with First Amendment issues. (New fiduciary decisions) Estate planning, v. 3, Autumn 1975, p. 56-7.

Charitable remainder


Directory


Employee benefit


Industrial

See Antitrust

Untrusts

See Also Taxation, United States - Untrusts
TRUSTS & estates twenty-third trust investment officers survey.

TRUSTS & estates twenty-third trust investment officers survey. 

TRUTH IN LENDING ACT
See Also Consumer Credit Protection Act


Rohner, Ralph J. Holder in due course in consumer transactions: requiem, revival, or reformation? Cornell law review, v. 60, April 1975, p. 503-68.

TRYTEN, JOHN M.
For a real ad budget, forget those percentages. (Advertising) Sales management, v. 113, Dec. 9, 1974, p. 46.


TSAKLANGANOS, ANGELOS A.

TSCHIRGI, HARVEY D.

TSUJI, ATSUO.

TUBB, A. J.

TUCKER, DONALD P.

TUCKER, KEITH A.


TUCKER, MARVIN W.


TUCKER, STEFAN F.


ACCOUNTANTS’ INDEX 1975


TULANE UNIVERSITY.

Graduate School of Business Administration.
Tulane Tax Institute, 23rd, New Orleans, 1973. Proceedings, edited by Robert A. Behren and Alex Cohen. New York, Institute for Continuing Professional Development, c1974, 518 p. (Sponsored by the School of Law and the Graduate School of Business Administration, Tulane University, New Orleans.) [750.2 T]

TULANE UNIVERSITY.

School of Law.
Tulane Tax Institute, 23rd, New Orleans, 1973. Proceedings, edited by Robert A. Behren and Alex Cohen. New York, Institute for Continuing Professional Development, c1974, 518 p. (Sponsored by the School of Law and the Graduate School of Business Administration, Tulane University, New Orleans.) [750.2 T]

TULLOCK, GORDON.

TUMMINS, MARVIN.

TUNNEY, JOHN V.

TUNSTALL, KENNETH W.

TURBAN, E.

TURCO, JAMES L.

TURBULL, C. G.

TURBULL, RONALD T.
O'Byrne, Allyn K. Pricing system reflects specific costs and provides management data, by Allyn K. O'Byrne and Ronald T. Turnbull. Hospitals, v. 49, Nov. 1, 1975, p. 61-2, 64.
ACCOUNTANTS' INDEX 1975

TURNER, DONALD F.

TURNER, JAMES A.

TURNER, MASON.

TURNER, N. JAMES.
Qualified pension and profit sharing plans: integration with social security. (Comments) University of Miami law review, v. 29, Fall 1974, p. 119-38.

TURNER, W. WILSON.

TURNER, WILLIAM J.
Steps the estate planner can take to minimize taxes when estate will hold out-of-state property. Estate planning, v. 2, Winter 1975, p. 66-73.

TURNOVER
Janoff, Allan C. Reducing labor turnover costs. (Management advisory services) CPA (NYSS), v. 45, Nov. 1975, p. 75-7.

TURNPIKES
See Roads And Highways

TUTT, GARYN.

TUTT, L. W. G.

TWARK, RICHARD D.

TWEDT, D. K.

TWEEDIE, D. P.

TWITLEY, GEORGES.


TYBOUT, ALICE M.
Reply to comments on Ethics in marketing research: their practical relevance, by Alice M. Tybout and Gerald Zaltman. (Research notes and communications) Journal of marketing research, v. 12, May 1975, p. 234-7.

TYING ARRANGEMENTS
See Also Antitrust

TYLER, WAT H.

TYPEWRITTEN BOOKKEEPING
See Bookkeeping-Typewritten

1041
U

UDADELL, GERARD G.
Tesar, George. Role of marketing in the introduction of
technologically new products: the case of the electric car.
by George Tesar, Gerald G. Udell and G.M. Naidu.
Journal of the Academy of Marketing Science, v. 2, Fall 1974,
p. 642-50.

UKIL, GAUTAM.
Golden fibre in India’s foreign trade. Finance and commerce

ULIN, ROBERT P.
Oil payments and the economy. Conference Board record, v.

ULLAKKO, JAMES E.
Bank trust department fees: alternative allocation techniques.
(Tax clinic) Tax adviser, v. 6, July 1975, p. 422-3.

ULLMAN, ARTHUR A.
Objective methodology for selecting data processing equip-
ment for small business, by Arthur A. Ullman and H. John
Eiermann. Management controls (PMM & Co.), v. 22, Oct.-

ULLMAN, LEO S.
Effect of Tax reduction act of 1975 on CFCs: continued
erosion of tax haven operations. (International trade)

ULLMAN, SAMUEL C.
Allocation of partnership loss items to specific partners may
lead to unexpected tax. Taxation for lawyers, v. 3, May-June
1975, p. 376-82.
Raattama, Henry H. Private foundations and public charities
- another view, by Henry H. Raattama and Samuel C.
Ullman. Trusts & estates, v. 114, Sept. 1975, p. 611-13, 677-
80.

ULRICH, THOMAS A.
Kratzman, Stanley H. Management’s decision to discon-
tinue a product, by Stanley H. Kratzman, Richard T. Hise
and Thomas A. Ulrich. Journal of accountancy, v. 139, June
1975, p. 50-4.
Smith, Ephraim P. Self-employed retirement plans under the
new pension reform act, by Ephraim P. Smith and Thomas
A. Ulrich. National public accountant, v. 20, June 1975, p. 27-
30.

ULTRAMARES CORPORATION.
Cheek, James H. Professional responsibility and self-regula-
tion of the securities lawer. Washington and Lee law review,
v. 32, Summer 1975, p. 597-635.
Ruder, David S. Factors determining the degree of culpability
necessary for violation of the federal securities laws in
information transmission cases. Washington and Lee law

UNAUDITED financial statements. (News report) Journal of
accountancy, v. 139, April 1975, p. 7.

UNAUDITED STATEMENTS
See Statements, Financial-Unauthorized

UNAUTHORIZED PRACTICE OF LAW
See Law-Unauthorized Practice

UNCASHED joint Social Security check is not an estate asset.
Taxation for lawyers, v. 4, July-Aug. 1975, p. 64.

UNDER-DEVELOPED COUNTRIES
See Accounting-Developing Countries
Developing Countries
Taxation, Developing Countries

UNDERGROUND STORAGE
Going outside for records storage, the why, what & how of
doing it. Information & records management, v. 9, March
1975, p. 18, 64.
Things look up for underground storage. Information &
records management, v. 9, March 1975, p. 20-1.

UNDERSTANDING corporate reports.
Bernstein, Leopold A. Understanding corporate reports: a
guide to financial statement analysis. Homewood, Ill., Dow
Jones-Irwin, 1974. 598 p. [150 B]

UNDERSTANDING simulation, by Mark R. Bomball and

UNDERWEAR
See Clothing
Knit Goods

UNDERWOOD, JULIUS G.
Obituary; J.G. Underwood. Management accounting (NAA), v.
56, June 1975, p. 11.

UNDERWRITERS
Rubin, Harvey W. Creating additional capacity. (Viewpoint)
Risk management, v. 22, March 1975, p. 34.

Liability
Hakala, Donald J. Fiduciary standards for life insurance

UNDERWRITERS, SECURITIES
See Securities Underwriters

UNDISTRIBUTED PROFITS TAX
See Taxation, United States-Undistributed Profits

UNEARNED INCOME
See Deferred Income

UNEMPLOYMENT
See Employment
ACCOUNTANTS’ INDEX 1975

Article 8

Article 9


UNIFORM CONSUMER CREDIT CODE

Rohner, Ralph J. Holder in due course in consumer transactions: requiem, revival, or reformation? Cornell law review, v. 60, April 1975, p. 503-68.


UNIFORM CPA examination, questions and unofficial answers, November 1974.

UNIFORM GIFTS TO MINORS ACT


Mezron, Alden. Salvaging the tax benefits from a transfer that is found to be an incomplete gift. (Estate planning) Taxation for lawyers, v. 4, Nov./Dec. 1975, p. 176-81.

UNIFORM LIMITED PARTNERSHIP ACT

UNIFORM PRINCIPAL AND INCOME ACT

UNIFORM PROBATE CODE

ACCOUNTANTS' INDEX 1975

UNIFORM RELOCATION ASSISTANCE AND REAL PROPERTY ACQUISITION POLICIES ACT OF 1970
Luce, Thomas W. Nineteen seventy relocation assistance provisions. Practical lawyer, v. 21, March 1, 1975, p. 67-72.

UNION EUROPÉENNE DÉS EXPERTS COMPTABLES ÉCONOMIQUES ET FINANCIERS (UEC).
Object and scope of an annual audit of financial statements, an exposure draft. Certified accountant (Eng.), Sept. 1975, p. 471-2. (Title in publication: UEC Committee on Auditing.)
UEC statements-professional ethics. Accountant's magazine (Scot.), v. 79, April 1975, p. 148.
UEC statements - the audit report. Accountant's magazine (Scot.), v. 79, April 1975, p. 147-8.

UNION OF SOVIET SOCIALIST REPUBLICS.
Cavely, Robert J. Closeup look at the potential infinity of East-West trade. Panorama (Harris, Kerr, Forster) no. 1, Summer 1975, p. 6-9, 24-5.

UNION OF SOVIET SOCIALIST REPUBLICS.

UNION OF SOVIET SOCIALIST REPUBLICS.

UNION OF SOVIET SOCIALIST REPUBLICS.

UNION OF SOVIET SOCIALIST REPUBLICS.

UNITED AIRLINES.

UNITED BRANDS CO.
Are auditors required to report their clients' bribes? (Auditing and reporting) CPA (NYSS), v. 45, Sept. 1975, p. 59. (Excerpt from SEC accounting report, June 1975.)


UNITED NATIONS.

UNITED STATES.
______ Atomic Energy Commission.

______ Civil Aeronautics Board.

______ Congress.

---


---

Cost of Living Council.


---

Council on Environmental Quality.

Canfield, Monte. Oil and gas leasing of the outer continental shelf. GAO review, v. 10, Spring 1975, p. 33-40.

Court of Claims.


---


---

Dept. of Agriculture.


---

Dept. of Commerce.


---

Dept. of Commerce, Committee on Foreign Investment in the United States.


Dept. of Commerce, Maritime Administration.


Dept. of Commerce, Office of International Marketing.


Dept. of Commerce, Office of Minority Business Enterprise.

Information service provides assistance to minority businesses. Commerce today, v. 5, March 31, 1975, p. 11-12.


Dept. of Defense.


---

Accountants' Index 1975


---

Dept. of Health, Education and Welfare.


Feds should single us out for scrutiny. Medical economics, v. 52, April 28, 1975, p. 27, 29, 31, 36, 41-2.


Kropatkin, Philip. Output-oriented auditing - will it respond to the HEWCAS challenge? Footnote, Special issue, 1975, p. 8-10.


Dept. of Housing and Urban Development.


Dept. of Justice.


Dept. of Justice. Tax Division.


Dept. of Labor.


Dept. of Labor. Occupational Safety and Health Administration.


United States—Dept. of Housing and Urban Development.


Dept. of the Interior.


Dept. of the Treasury.


Environmental Protection Agency.


Federal Aviation Administration.


Federal Communications Commission.


---Federal Deposit Insurance Corporation.

---Federal Energy Administration.

---Federal Housing Administration.

---Federal Maritime Commission.
Barrett, Thomas. Federal Maritime Commission Jurisdiction under Section 15 of Shipping act does not extend to transactions which are in substance mergers. (Recent decisions) George Washington law review, v. 43, Jan. 1975, p. 635-47.
Hill, Bill B. Diminishing power of the FMC in the aftermath of Seafair. Texas international law journal, v. 9, Fall 1974, p. 359-76.


---Federal Reserve Board.
Carter, John J. Growing threat to the Fed’s independence. Bankers monthly, v. 92, April 15, 1975, p. 4, 6, 29, 34.

---Federal Reserve System.

---Federal Trade Commission.
Administrative law - judicial review - defendant has right to trial by jury and trial de novo in action seeking civil penalties for violation of Federal Trade Commission order. (Recent cases) Harvard law review, v. 88, March 1975, p. 1035-43.
ACCOUNTANTS' INDEX 1975


FTC intends to enforce line-of-business reporting. (News & views) CPA (NYSS), v. 45, June 1975, p. 10-11. (Excerpt from Week in review (Haskins & Sells), Feb. 21, 1975.)


Food and Drug Administration.


General Accounting Office.


UNITED STATES—Federal Trade Commission-(Continued)


Staats, Elmer B. Federal budget, the economy, and inflation. GAO review, v. 10, Fall 1975, p. 1-10.


Draper, James F. How now, Ginnie Mae? (Fresh look at real estate) Pension world, v. 11, April 1975, p. 31-3.

House of Representatives. Committee on Ways and Means.


Internal Revenue Service.

ACCOUNTANTS' INDEX 1975


Loury, Everett. ERIS and ERISA. (Federal taxation) Nebraska CPA, v. 10, Spring 1975, p. 6-7.

Myers, Marshall. Dealing with the Internal Revenue Service or everything you wanted to know about the IRS, but were afraid to ask. CLU journal, v. 29, Oct. 1975, p. 47-51.


Tax collections in 1974 were up 13%. Revenue Service says. Taxation for accountants, v. 15, Aug. 1975, p. 71.


Whitaker, Meade. Taxpayer privacy vs. freedom of information: proposals to amend Sec. 6103. Tax adviser, v. 6, April 1975, p. 104.


IRS and the economic stabilization program. (Federal taxation) Nebraska CPA, v. 9, Spring 1974, p. 7-23.


IRS subpoena power to investigate unknown taxpayers. (Notes) New York University law review, v. 50, April 1975, p. 177-201.

IRS tells all about income tax audit techniques. (Technical notes and comments) Taxation for accountants, v. 14, Jan. 1975, p. 27.

ACCOUNTANTS' INDEX 1975

Internal Revenue Service. Appellate Division.
Scannell, F. Why to provide your clients with more effective representation when dealing with the IRS. Taxation for accountants, v. 15, July 1975, p. 15-18.

Internal Revenue Service. Audit division.
Loury, Everett. Cooperation between tax practitioners and IRS examiners key to prompt and accurate taxpayer audits. (Federal taxation) Nebraska CPA, v. 10, Fall 1975, p. 6, 24.

Internal Revenue Service. Intelligence Division.

Internal Revenue Service. Office of Employee Plans and Exempt Organizations.

Interstate Commerce Commission.

Joint Financial Management Improvement Program.

National Aeronautics and Space Administration.

Office of Employee Benefits Security.


Office of Management and Budget.

UNITED STATES—Internal Revenue Service Appellate Division.

President's Council of Economic Advisers.

Securities and Exchange Commission.

1051
UNITED STATES—Securities and Exchange Commission.—

(Continued)


Goldman, Martin E. Something there is that doesn't love a wall: the need for a conceptual approach to professional responsibility. George Washington law review, v. 43, March 1975, p. 713-28.


Kramer, Dan G. Who is making the rules? (Auditing and reporting) CPA (NYSS), v. 45, Nov. 1975, p. 69-70.


ACCOUNTANTS' INDEX 1975


UNITED STATES NATIONAL BANK OF SAN DIEGO.

UNITED STATES STEEL CORP.

UNITED STATES TAX COURT.


Epstein, Stephen. Tax treatment of payment for reacquisition of franchise rights. (Tax clinic) Tax adviser, v. 6, April 1975, p. 211.

Finerman, Ralph. Tax Court overrules IRS on state death taxes, edited by Ralph Finerman. (Estate planning) CPA (NYSS), v. 45, Oct. 1975, p. 82.


Prepaid-interest scheme blocked by the Tax Court. (Personal Taxation for accountants, v. 14, April 1975, p. 225.


TC rules insurance proceeds are not corporate dividends. Taxation for accountants, v. 15, Nov. 1975, p. 299.

UNITED STATES Supreme Court-(Continued)


UNITED STATES TREASURY BILLS
See Treasury Bills

UNITIZED TRANSPORT
See Containers (Freight)

UNITTRUSTS
See Taxation, United States - Unit trusts

UNIVERSITIES
See Schools And Colleges


UNREASONABLE ACCUMULATION OF SURPLUS
See Taxation, United States-Undistributed Profits

UNSIGNED return is no return at all. Taxation for accountants, v. 15, Nov. 1975, p. 266-7.

UNUSUAL CHARGES OR CREDITS
See Statements, Financial-Income-Extraordinary Items

UP the ladder, finally. Business week, Nov. 24, 1975, p. 58-68.

UPCHURCH, BEN L.

UPDATE on ERISA - where are we now, nine months after the fateful act? Pension world, v. 11, July 1975, p. 12-14, 16, 19, 22, 25. (Excerpted from Pension world's 9th employee benefits conference, May 19-June 6, 1975.)


UPSON, ROGER B.
ACCOUNTANTS' INDEX 1975

URISKO, JAMES A.

U.S. business support for international public service activities.

U.S. business support for international public service activities.


U.S. trade moves into surplus; recession curbs quarter's imports. Commerce today, v. 5, May 12, 1975, p. 11-12.


USE OF CLIENT'S STAFF
See Accountants' Office- Clients

USE OF PROFITABILITY in managing field sales operations.

USE TAX
See Taxation, United States - Sales And Use Taxes

USED CAR DEALERS
See Also Automobile Dealers

USED MATERIAL AND EQUIPMENT
See Also Junk Dealers
Salvage
Scrap, Waste, Spoilage

USING life insurance company services effectively.
Canadian Institute Of Chartered Accountants. Using life insurance company services effectively. Toronto, c1974. 59 p. (Comprised of articles from CA magazine.) [*430 C]

1054
ACCOUNTANTS' INDEX 1975

USING underground vaults and commercial records centers.


USKUP, ERGIN.

USRY, MILTON F.

Environmental protection by the petroleum industry, by Milton F. Usry, John W. Shelton and James N. Young. Singapore accountant, v. 9, 1974, p. 17-20.

Measuring social responsibility; a challenge to the accounting profession. (Publisher's forum) Cost and management (Can.), v. 49, July-Aug. 1975, p. 4-5.

USSR

See Accounting - Union Of Soviet Socialist Republics
Taxation, Union Of Soviet Socialist Republics
Union Of Soviet Socialist Republics

USING underground vaults and commercial records centers.

UTILITY THEORY


UTLEY, JOHN F.


UTTERBACK, JAMES M.


VACATIONS See Also Accountants' Office-Vacations Wages, Fees, Salaries-Vacation Pay


VADEN, ALLENE G.

VADEN, RICHARD E.


VALUATION See Also Accountants' Office - Valuation And Goodwill Depreciation, Depletion And Obsolescence Fair Value Inventories-Valuation Also Subheading, Valuation, Under Specific Subjects


1057
ACCOUNTANTS’ INDEX 1975


Data processing

Southeast Asia

VALUATION of closely held corporate stock,
Furst, John S. Valuation of closely held corporate stock, by John S. Furst and Cordell B. Moore. New York, Coopers & Lybrand, c1975. 24 p. (C & L reports to management) [*724 F]

VALUATION of household effects on estate tax return. (Practicing before the IRS) Taxation for accountants, v. 15, July 1975, p. 64.


VALUATION of stocks and work in progress. (Students’ section) Certified accountant (Eng.), Feb. 1975, p. 111-12.

VALUE ADDED
See Also Taxation, Value-Added Tax, Under Name Of Country

Accounting for government grants and value added tax. (Students’ section) Certified accountant (Eng.), Jan. 1975, p. 51-2.


VALUE ANALYSIS
See Value Engineering

VALUE ENGINEERING


VAN BROCKLIN, P. G.


Mendel, John C. Mathematical evaluation helps gauge servicing value. Mortgage banker, v. 35, May 1975, p. 5-6, 10-11.


Rikon, Michael. When can an appraisal be used as an admission in establishing value? (Notes and comments) Appraisal journal, v. 43, April 1975, p. 299-305.


Asset Revaluation
See Also Appreciation
Depreciation, Depletion And Obsolescence
Inventories - Valuation
ACCOUNTANTS’ INDEX 1975

VAN CAMP, BRIAN.

VANCIL, RICHARD F.

VAN DAM, ANDRE.

VAN den HEUVEL, BERT.
Netherlands scene. (Student roundabout) Accountant (Eng.), v. 172, Jan. 30, 1975, p. 55.

VAN DER WALL, ROBERT J.
Goldstein, Bruce S. Proposed rule 3a12-5 - a high price for an exemption from regulation T for condominium securities, by Bruce S. Goldstein and Robert J. Van Der Wall. (Comments) University of Miami law review, v. 29, Fall 1974, p. 89-118.

VANDERWICKEN, PETER.

VAN DUYN, J.

VAN ECK, K. A.

VAN EVYK, R.

VAN FLEET, DAVID D.

VANGERMEERSCH, RICHARD.

VAN HANDEL, ROBERT J.

VANLOMMEL, E.

VAN LOPIK, WILLIAM C.

VAN MAANEN, R.

VAN NIEKERK, J. W.

VAN PELT, JOHN V.

VAN RENSBURG, M. F.

VAN SEVENTER, A.

VAN SPLINTER, MICHAEL D.

VANT’SPIJKER, WILLEMM.

VARGA, JOSEPH.
Safeguarding your computer resources. Cornell hotel and restaurant administration quarterly, v. 16, Nov. 1975, p. 56-60.

VARIABLE ANNUITIES
See Annuities, Variable

VARIABLE BUDGETS
See Budgets, Business-Flexible

VARIABLE COSTS
See Also Direct Costs
Fixed
Increment And Decrement
Marginal Costs
Original Costs
Standard Costs
VARIABLE COSTS—(Continued)


VARIANCES

See Also Standard Costs


VARIETY STORES

See Also Chain Stores, Variety Chains Department Stores Retail Trade


ACCOUNTANTS' INDEX 1975

VARLEY, RONALD L.


VARMA, C. R. THIAGARAJA.


VARNISH

See Paint And Varnish

VARON, BENSON.


VARS, R. CHARLES.


VASAK, STEPHEN.


VASOFF, JAMES D.


Rationale and logic of the budget. (Economic outlook) CA magazine (Can.), v. 106, Jan. 1975, p. 53-5.

VASU DEVAN, M. R.


VAUGHAN, ANDERSON H.


VAUGHAN, DAVID B.


VAUGHAN, JACK M.


VAZSONYI, ANDREW.

Data base management systems. Interfaces, v. 5, May 1975, p. 47-52.

ACCOUNTANTS' INDEX 1975


VEENHUIS, EUGENE H.


VEGETABLE OIL AND OILSEED MILLS
See Also Cottonseed Oil Mills And Soybean Oil Mills
In Previous Indexes

VEGETABLES
See Fruit And Vegetables

VEGLAHN, PETER A.

VELASCO, EMMANUEL T.

VELDMAN, EVERETT A.
Credibility index can measure budget’s reliability. Hospital financial management, v. 29, Jan. 1975, p. 32-5.

VEMUGANTI, R. R.

VENEER
See Woodworking

VENEMAN, JOHN G.

VENKATARAMAN, S.

VENSKUS, CHARLES A.

VENTURE ANALYSIS

VENTURE CAPITAL

VENU, S.
Measuring the social rate of return to capital from company accounts - suggested methodologies. Management accountant (India), v. 9, Aug. 1974, p. 575-7.

VERCHERE, BRUCE.
Canada: current developments in the taxation of international shipping operations. Tax management international journal, April 1975, p. 3-22.
Canada 1974 Budget - No. 2. (Special item) Tax management international journal, Nov. 1974, p. 16-17.

VERGLOMERATES
See Diversified Companies

VERHULST, MICHAEL.
Planning for industrial development in newly independent countries - an operational approach. Long range planning, v. 8, June 1975, p. 79-85.


VERKUIJL, PAUL R.

VERNAVA, ANTHONY M.

VERNEZ, GEORGES.

VERNON, IVAN R.

VERNON, RAYMOND.
Vernon, Robert B.

Vernon, Robert B.


Veterans

See Also Pensions - Veterans


Veterinarians


Costs


Layout


Montalto, James J. Getting the most out of your architect. Veterinary economics, v. 16, April 1975, p. 52, 54, 56, 58, 60-1.


Partnerships


Vickers, D.


Vickers, Douglas.


Vickrey, Don.

Comment on the Larson-Schatzke and Chambers debate over the additivity of CCE. (Correspondence) Accounting review, v. 50, Jan. 1975, p. 140-6.


Vickson, R. G.


Vleer, Douglas.


Vienna, Anthony M.


Vietorisz, Thomas.


VIEWS of the prudent man. Pension world, v. 11, May 1975, p. 31-2.

Villardreal, John J.


Villegas, Bernardo M.

Directions for accounting research as a service to business, industry and the academic community. Accountants' journal (P.I.), v. 24, no. 1, 1974, p. 13-15, 29.

Vinci, Vincent.


Virgil, Robert L.


Virginia State Bar.


Visiting Nurse Associations

See Also Nursing Service

Visual Aids

See Also Audio-Visual Aids


Viswanathan, S.

VITT, LOIS A.

VIVIAN, JACK.

VOBORIL, JOSEPH S.

VOCATIONAL TESTS
See Accounting Testing Program

VOGEL, JOACHIM.

VOGHT, F. BROOK.


VOLTEN, HENK.

VOLUME

VOLUNTARISM, tax reform, and higher education.
Council For Financial Aid To Education. Voluntarism, tax reform, and higher education. New York, 1973. 32 p. [*75 4.7 C]

VOM BAUR, F. TROWBRIDGE.

VONDEROHE, R. H.

VON EBERS, PAUL.
Introduction to the quarterly report on hospital financial status, by Paul von Ebers and Felix Liddel. (Hospital indicators) *Hospitals*, v. 49, June 16, 1975, p. 23-6, 26a-26c.

VON EHNREN, WARREN R.

VON FURSTENBERG, GEORGE M.

VON KOSCHEMBAR, JOHN C.

VOORHEES, F. D.

VOORHEES, THEODORE.
Law partnership: firm development. *Practical lawyer*, v. 21, June 1, 1975, p. 79-84.

VORA, JAY A.

VORIS, J. WALKER.
How the computer can be used to commit fraud. (Computer and you) *Practical accountant*, v. 8, March-April 1975, p. 63-4.

VOTING STOCK
See Stock-Voting

VOYAGE ACCOUNTING
See Ships And Shipping-Accounting

VROOM, VICTOR H.

VITT, LOIS A.
WAAS, ROBERT E.

WADE, BARBARA J.

WADE, HARRY.

WADE, JOSEPH F.

WADE, T. DONALD.

WADEMAN, VICTOR.

WADMAN, LAURENCE E.

WAGE AND SALARY STABILIZATION
See Wages, Fees, Salaries-Government Regulation

WAGE CONTINUATION PLANS
See Wages, Fees, Salaries-Salary Continuation Plans

WAGERING
See Taxation, United States - Gambling

WAGES, FEES, SALARIES
See Also Income
Job Analysis, Evaluation And Classification
Taxation, United States, Under Subheadings
Compensation For Services:
Professional Fees:
Income-Individual


Accountants' fees
Antitrust; attorney's liability for price-fixing. (Recent developments) Oklahoma law review, v. 28, Summer 1975, p. 685-8.
Contrary view on the AICPA contingent fee proposal (News & views) CPA (NYSS), v. 45, Aug. 1975, p. 12. (Excerpt from J.K. Lasser & Co. news release.)
Dickerson, Robert W. V. When is an accountant negligent? (Legal cases) CA magazine (Can.), v. 106, Feb. 1975, p. 62-3.
WAGES, FEES, SALARIES—Accountants' fees (Continued)


Tremper, William E. What would happen if you doubled your fees? (Accountants' fees) Practical accountant, v. 8, March-April 1975, p. 25.

—Colorado

—New Zealand

Accountants' salaries


—Colorado

Accounting
See Also Payrolls-Accounting

Architects
Sweet, Justin. Your first construction contract. Practical lawyer, v. 21, March 1, 1975, p. 27-49.

Bankers


Bankruptcy Fees
See Bankruptcy-Fees

Baseball players


Bonus
See Bonus

ACCOUNTANTS' INDEX 1975

Business consultants

Canada


College graduates


Commissions
Schutzer, A. I. What commission will your broker charge you now? Medical economics, v. 52, June 23, 1975, p. 147-8, 151.


Compensation for services


IRS has wide discretion on payment of informer's fees. Taxation for accountants, v. 14, May 1975, p. 269-70.


ACCOUNTANTS' INDEX 1975


Canada


Data processing


Nineteen seventy-five salary survey, recession holds EDP wages to an overall average gain of 4 9%. Infosystems, v. 22, June 1975, p. 34-43.


Deferred Compensation

See Also Taxation, United States-Compensation For Services


Engineers


Executives


Figler, Homer R. Face up to Phase V. Financial executive, v. 43, May 1975, p. 20-3.


Top sales and marketing executives get more, but do salesmen get enough? Sales management, v. 115, Oct. 6, 1975, p. 50-6.

Executors And Trustees

See Executors And Trustees-Fees And Commissions

Financial Executives

See Wages, Fees, Salaries-Executives
WAGES, FEES, SALARIES—Foreign-based personnel

Foreign-based personnel

Foreign personnel

Garnishment
Simmons, Keith B. Georgia prejudgment garnishment statute violates due process clause of the Fourteenth Amendment by failing to provide necessary procedural safeguards in theabsence of prior notice and hearing. (Recent cases) *Vanderbilt law review*, v. 28, May 1975, p. 908-20.

Government employees

Government regulation
Antitrust-price fixing. (Recent decisions) *Brooklyn law review*, v. 41, Fall 1974, p. 349-68.

ACCOUNTANTS' INDEX 1975

Webster, George D. Supreme Court knocks down professional fee schedules. (Legal) *Association management*, v. 27, Aug. 1975, p. 26, 28-9.

Brazil

Canada

Great Britain

Hospitals

Incentives
See Accountants' Office-Incentives

Lawyers
California Certified Public Accountants Foundation For Education And Research. Accounting for law firms. *Palo Alto, Calif.* c.1974. 1 v. (various paging) [*250 Law 3*
ACCOUNTANTS' INDEX 1975

Managers
Administrative Management Society. AMS guide to management compensation 1974; salary and benefit information for middle management personnel for United States and Canada. Willow Grove, Pa., c1974. 40 p. [208 A]

Military service

Overseas Personnel
See Wages, Fees, Salaries -- Foreign-Based Personnel

Overtime

Physicians
Alper, Philip R. We charge each other for coverage - not our patients. Medical economics, v. 52, Oct. 13, 1975, p. 145, 149, 152.
Dickinson, Peter A. Let patients pay by credit card? The latest word. Medical economics, v. 52, March 3, 1975, p. 112-13, 117, 119, 123.
Feds should single us out for scrutiny. Medical economics, v. 52, April 28, 1975, p. 27, 29, 31, 36, 41-2.
Marcus, Sanford A. Time has come to bargain for higher incomes. Medical economics, v. 52, March 17, 1975, p. 204-5, 207, 209, 211-12, 214.
Owens, Arthur. At last: hard figures on how fast fees have been climbing. Medical economics, v. 52, Oct. 13, 1975, p. 98-126, passim.
Rosenberg, Charlotte L. Pay policies: which will get the most from your staff? Medical economics, v. 52, April 14, 1975, p. 174-9.
Tharp, Ralph. Set your office fees by a time clock? We do Medical economics, v. 52, Sept. 1, 1975, p. 74-6.

Professional people

WAGES, FEES, SALARIES—Managers

Profit Sharing
See Profit Sharing

Real estate management

Salary Continuation Plans
See Also Wages, Fees, Salaries - Wage Continuation Plans

Salesmen
Top sales and marketing executives get more, but do salesmen get enough? Sales management, v. 115, Oct. 6, 1975, p. 50-6.

Sick pay

Statistics
Administrative Management Society. AMS guide to management compensation 1974; salary and benefit information for middle management personnel for United States and Canada. Willow Grove, Pa., c1974. 40 p. [208 A]

Stock Purchase
See Stock Purchase

Tax practice

Teachers

Vacation pay
WAGES, FEES, SALARIES—Veterinarians

Veterinarians
What is the entrepreneur veterinarian's true hourly income? Veterinary economics, v. 16, March 1975, p. 25-8, 32.

Wage Continuation Plans
See Also Wages, Fees, Salaries - Salary Continuation Plans

Women


WAGNER, EDWARD M.
How CGAs make their personal investments. CGA magazine (Can.), v. 9, Aug. 1975, p. 11-14.

Real estate leasing check list. CGA (Can.), v. 9, Oct. 1975, p. 34-6.

WAGNER, ELEANOR.

WAGNER, GERALD E.

WAGNER, HARVEY M.

WAGNER, JAMES D.

WAGNER, JAMES R.

WAGNER, SAMUEL.

WAGNER, WAYNE H.

WAU, U TUN.

ACCOUNTANTS' INDEX 1975

WAIDF, PATRICK J.


WAINE, D. P.


WAKEFORD, HERBERT W.


WALDECK, TOM.

WALDMAN, PAUL H.


WALDO, CHARLES N.


WALDRON, ROBIN.

Approaching institutions for financial aid. Certified accountant (Eng.), March 1975, p. 131-2, 137.

WALINSKY, LOUIS J.

WALKER, ANTONIO GARRIGUES.

WALKER, EDWIN.

WALKER, GLENN M.
WALKER, GOODYEAR K.

WALKER, JAMES.

WALKER, JAMES W.

WALKER, JOHN H.

WALKER, ORVILLE C.

WALKER, ROBERT.
Commonalities and capital transfer tax. British tax review, no. 2, 1975, p. 79-86.

WALKER, W. ROBERT.

WALL, JAMES A.

WALLACE, GERALD O.

WALLACE, J. B.

WALLACE, JOHN B.

WALLACE, JUSTIN.

WALLACE, MARC J.

WALLACE, PETER W.

WALLACE, PHYLLIS A.

WALLACE, WILLIAM H.

WALLACH, GEORGE.

WALLENS, WILLIAM M.

WALLER, R. A.

WALLER, RICHARD R.

WALLICH, HENRY C.

WALLIS, W. ALLEN.

WALSH, BRENDAN M.

WALSH, C. A.

WALSH, FRED B.

WALSH, G. V.

WALSH, GERALD S.
Accumulated earnings tax: new case poses greater danger that tax will be imposed. (Corporation-stockholders) Taxation for lawyers, v. 4, Sept.-Oct. 1975, p. 120-3.

WALSH, JOHN P.

WALSH, KATE MONICA.
Accountants' Index 1975

Walsh, W.

Walsham, Geoff.

Walter, C. K.

Walter, Henry G.

Walters, Clifford Logan.

Walters, J. Hart.

Walters, Johnnie M.

Walters, Kenneth D.

Walters, Roy W.

Walther, Deborah.
How to right your resume. Club management, v. 54, April 1975, p. 33, 75.

Walton, Richard E.

Walzer, Norman.

Wander, Herbert S.

Wane, Malcolm T.

Wanemaker, Frank.

Wangard, Robert E.

Wanless, P. T.

Wanous, John P.
Tell it like it is at realistic job previews. Personnel, v. 52, July-Aug. 1975, p. 50-60.


War Contracts
See Contracts, Government

War on Poverty
See Poverty Programs
Taxation, United States-Income-Negative

Ward, Bart H.

Ward, Christopher D.
Managing the small business. (Management services) CA magazine (Can.), v. 106, June 1975, p. 53-6.

Ward, David.

Ward, Geoffrey H.
Get the most from your partnership team. CA magazine (Can.), v. 106, June 1975, p. 31-4.
Get the most from your partnership team. Accountants' journal (N.Z.), v. 54, Aug. 1975, p. 254-8.

Ward, I. H.
WARD, JAMES A.  

WARD, MICHAEL.  
Glassberg, Carl L. Attack on the home office deduction, by Carl L. Glassberg and Michael Ward. (Tax talk) Retail control, v. 43, April-May 1975, p. 36-8.  

WARD, RICHARD A.  

WARD, T. B.  

WARDEN, KATHARINE D.  
Cut your corporate costs by renting your office staff? Medical economics, v. 52, July 7, 1975, p. 133.  
Take advantage of the new warranty law Medical economics, v. 52, June 23, 1975, p. 104.

WARDEN, NORMAN.  

WARE, ROBERT B.  
Budgeting for training and how to keep it from being shaved. (Training info) Infosystems, v. 22, Sept. 1975, p. 78.

WARE, WARREN W.  

WARE, WILLIS H.  

WAREHOUSES  
Rose, Harvey N. How to control rising warehouse labor costs. Production and inventory management, v. 16, First quarter 1975, p. 46-52.  

Inventories  

WARFEL, GEORGE H.  

WARNER, ROY G.  

WARNE-SMITH, A. D.  


WARNER, DAVID C.  

WARNER, HAROLD G.  

WARNER, PAUL D.  

WARNER, RANNE P.  

WARNER, RICHARD G.  

WARNICK, GERALD B.  


WARRANTS  
See also Bond Warrant  
Stock Warrants  

WARRANTY  

1073
WARRANTY-(Continued)


Warden, Katharine D. Take advantage of the new warranty law Medical economics, v. 52, June 23, 1975, p. 104.


WARREN, ALVIN C.


Fairness and a consumption-type or cash flow personal income tax. (Comments) Harvard law review, v. 88, March 1975, p. 931-46.

WARREN, CARL S.


WARREN, DAVID.


WARREN, E. KIRBY.


WARREN, PAUL D.

Samson, Thomas F. Comment on Audits of service-center-produced records. (Letters to the editor) CPA journal, v. 45, April 1975, p. 5-6.

ACCOUNTANTS’ INDEX 1975

WARREN, ROBERT L.


WARREN, RONALD A.


WARREN, WESLEY B.


WARREN, WILLIAM D.


WARTOW, RONALD.


WASEM, GEORGE.


Marketer and his city. (Bank marketing) Bankers monthly, v. 92, Jan. 15, 1975, p. 18-19, 22-3.


WASHINGTON REPRESENTATIVES

See Also Lobbying

WASSERMAN, MAURICE W.


WASSNER, NEIL A.


WASTE

See Scrap, Waste, Spoilage

WASYLENKO, MICHAEL.


WATER POLLUTION

See Pollution, Water

WATER RESOURCES


1074
WATSON, B. QUINN.

WATERS, DAVID F.

WATERS, EDWIN D.

WATERS, LAWRENCE A.

WATERS, WILLIAM R.

WATERSTON, ALBERT.

WATERWORKS
Costs

Rates

WATKINS, EDWARD.
Pension law is confusing, but manageable. (Lodging today) Hospitality (Food and lodging), v. 14, June 1975, p. L8.
To catch a (TV) thief: Hospitality (Food and lodging), v. 14, Feb. 1975, p. L62-L64.

WATKINS, JOHN F.

WATLING, TOM.
Commodity futures markets - high risks and high gains. (Mainly for students) Accountancy (Eng.), v. 86, Nov. 1975, p. 98, 100, 102.

WATS
See Wide Area Telephone Service

WATSON, CHARLES E.

WATSON, CHARLES H.

WATSON, DAVID J. H.

WATSON, FRANK ALFRED.

WATSON, GORDON M.

WATSON, HUGH J.

WATSON, PETER L.

WATSON, R. A.

WATSON, ROBERT A.

WATSON, SPENCER C.

WATT, GEORGE C.
Setting standards for reporting lease transactions. (News and views) CPA (NYSS), v. 45, June 1975, p. 8-10. (Except from Price Waterhouse review, 1975, no. 1.)

WATT, GRAHAM W.

WATT, IAN G.

1075
ACCOUNTANTS’ INDEX 1975

WEBB, EDWARD (BUZZ).

WEBER, JOHN A.

WEBER, LARRY J.

WEBER, R. JACK.


WEBER, RON.


WEBSTER, GEORGE D.
Amendments to Information act broaden access to government data. (Legal) Association management, v. 27, May 1975, p. 26, 28.

Antitrust implications of joint industry research projects. Association management, v. 27, April 1975, p. 20, 22.


WEBSTER, WILLIAM H.

WEED, J. R.


WEED, LAWRENCE L.
Rosenberg, Charlotte L. Problem-oriented record: the word from Dr. Weed. Medical economics, v. 52, Jan. 6, 1975, p. 78-81.

WEGMILLER, DONALD C.

WEIGHT, JOHN R.

WATTS, B. K.

WAUGH, RICHARD B.

Putting the conformity requirement of Section 472(c) and (e) into focus. Taxes - the tax magazine, v. 53, May 1975, p. 200-5.

WAXMAN, HENRY.

WAY, GRIFFITH.

WAY out of the save-or-destroy dilemma. Retail control, v. 43, June-July 1975, p. 40-4. (Reprinted from Modern office procedures, May 1975.)

WEAPON SYSTEMS


WEAR, JAMES O.

WEATHER, G. CARROLL.
Restructuring for profit, how restaurateurs can meet challenges posed by present economic climate. Transcript (Harris, Kerr, Forster & Co.), v. 31, Dec. 1974, p. 3-5.

WEATHER, MICHAEL R.

WEATHER, PARK.

WEATHER, PAUL H.


WEAVING
See Textiles
ACCOUNTANTS’ INDEX 1975

WEHRMANN, BERNARD.
Carlson, Raymond M. IBM and the maintenance of monop-
oly power: or an economic analysis of the market for
general purpose electronic digital computer systems, by
Raymond M. Carlson and Bernard Wehrmann. Computers

WEIDENAAR, DENNIS J.
Horton, Robert V. Boosting payoffs from economics educa-
tion, by Robert V. Horton and Dennis J. Weidenaar.

WEIDENBAUM, MURRAY L.
Case against government guarantees of electric utility bonds.
Future capital requirements of the electric utility industry,
High cost of government regulation. Business horizons, v. 18,
New wave of government regulation of business. Business and
society review, Fall 1975, p. 81-6.

WEIGEL, JOHN.
1974, p. 36-7.

WEIGHING the options. by William H. Levy and others. Trusts

WEIHREICH, HEINZ.
Werther, William B. Refining MBO through negotiations, by
William B. Werther and Heinz Weihrech. MSU business

WEIL, ROBERT I.
Altman, Mary Ann. Rewards for associate lawyers - non-
salary motivators, by Mary Ann Altman and Robert I.
Weil. Practical lawyer, v. 21, April 15, 1975, p. 69-76.

WEIL, ROMAN L.
Davidson, Sidney. Case example of effects of proposed
general price-level adjustment accounting procedure, by
Sidney Davidson, James N. Kelly and Roman L. Weil.
Banking, v. 67, July 1975, p. 32-3, 90, 94.
Davidson, Sidney. Comments on Are you ready for inflation
accounting? By Sidney Davidson and Roman L. Weil.
109-10.
Davidson, Sidney. Fundamentals of accounting, by Sidney
Davidson, James S. Schindler, and Roman L. Weil. 5th ed.
Hinsdale, Ill.: Dryden Press, c1975. 947 p. [110 D]
Davidson, Sidney. Impact of inflation accounting on 1974
earnings, by Sidney Davidson and Roman L. Weil. Finan-
Davidson, Sidney. Inflation accounting: public utilities, by
Sidney Davidson and Roman L. Weil. Financial analysis
Davidson, Sidney. Inflation accounting: what will general
price level adjusted income statements show? By Sidney
31, Jan.-Feb. 1975, p. 27-31, 70-84.
Davidson, Sidney. Lease capitalization and inflation ac-
counting, by Sidney Davidson and Roman L. Weil. Finan-
Davidson, Sidney. Shortcut in computing earnings per share,
by Sidney Davidson and Roman L. Weil. (Accounting &
Nurnberg, Hugo. Combining stockholders’ equity accounts
under pooling of interests method, by Hugo Nurnberg,
Clyde P. Stickney and Roman L. Weil. (Education re-

WEILER, JOHN J.
Avoiding ordinary income when disposing of preferred stock
received as a dividend, by John J. Weiler and Paul H.
Waldman. (Corporation-shareholder) Taxation for lawyers,
Avoiding ordinary income when disposing of preferred stock
received as a dividend, by John J. Weiler and Paul H.
Waldman. Taxation for accountants, v. 15, Dec. 1975, p. 338-
41.
Waldman, Paul H. United States Tax Court as a forum, by
Paul H. Waldman and John J. Weiler. Louisiana CPA, v.

WEILL, JAY R.
Depreciation of player contracts - the government is ahead at
the half. Taxes - the tax magazine, v. 53, Oct. 1975, p. 581-
91.

WEINBERG, CHARLES B.
Aaker, David A. Interactive marketing models, by David A.
Aaker and Charles B. Weinberg. Journal of marketing, v. 39,
Advertising decision rules for market share models. Decision
Lucas, Henry C. Sales response as a function of territorial
potential and sales representative workload, by Henry C.
Optimal commission plan for salesmen’s control over price.
Management science, v. 21, April 1975, p. 937-43.

WEINBERG, GERALD M.
Kraft, Philip. Professionalization of programming, by Philip
Kraft and Gerald M. Weinberg. (The forum) Datamation,

WEINER, DAVID P.
Accountants for the public interest: a brief history, by David
P. Weiner and Marc Lumer. CPA journal, v. 45, March
1975, p. 18-20.

WEINMANN, ERIC.
Venture capital for small business. University of Baltimore law

WEINRAUCH, J. DONALD.
Massoud, Marcos F. Planning and control in public mass
transportation, by Marcos F. Massoud and J. Donald

WEINSTEIN, DAVID.
Market segmentation and parameter inequalities in a buyer
behavior model, by David Weinstein and John U. Farley.
Journal of business (U. of Chicago), v. 48, Oct. 1975, p. 526-
40.

WEINSTEIN, ELLIOTT W.
Basi, Bart A. Internal revenue code and its impact on divorce
settlements, by Bart A. Basi and Elliott W. Weinstein.

WEINSTEIN, GEORGE.
Accountant’s possessions - it doesn’t pay to have them. (In
p. 267-73.) [110 H]
In service date important in selection of averaging conven-
tion, edited by George Weinstein. (Tax rounding) Con-
Tax aspects of professional corporations. (In Haskins & Sells.
WEINSTEIN, JEROME.

WEINSTEIN, JEROME.


WEINSTEIN, STANLEY.


WEINTRAUB, BENJAMIN.


WEIR, TAMARA.


WEISBROD, HADASAH.


WEISER, MICHAEL.


Where are the finders for pension funds? (Real estate) *Institutional investor*, v. 9, April 1975, p. 15.

WEISER, NORMAN.


WEISS, DOYLE L.


WEISS, ELLIOTT J.


WEISS, HAROLD.


WEISS, JEROLD M.


WEISS, JEROME P.

So you think you’re exempt from the federal securities laws. *Cooperative accountant*, v. 28, Spring 1975, p. 3-14, 88.

WEISS, MARVIN.


WEISS, ROBERT L.


WEISS, STANLEY H.


WEISS, STEPHAN F.


WEISS, THOMAS.


WEISS, Yoram.


WEISSE, PETER D.

What a chief - or group - executive cannot delegate. *Management review*, v. 64, May 1975, p. 4-8.

WEISSMAN, RUDOLPH L.


WEIST, HERMAN D.

Professional development. (President's page) *Nebraska CPA*, v. 9, Spring 1974, p. 5, 22.

WEITZEL, FRANK H.


WELAM, ULF PETER.


WELCH, FINIS.


WELCH, JAMES R.


1078
WELLS, WELLS, WELLES, WELLEMEYER, Finance
WELCH, WELFARE
JONATHAN B.

WELCH, MIKE.

WELFARE

Finance

WELFARE AGENCIES
See Non-Profit Organizations, Welfare Agencies

WELFARE FUNDS
See Funds-Welfare
Social Security
Trade Unions

WELKER, ROBERT B.
Discriminant analysis as an aid to employee selection: a reply. (Correspondence) Accounting review, v. 50, July 1975, p. 593-4.

WELLEMEYER, MARILYN.

WELLES, CHRIS.
Are the lawyers taking over the business? Institutional investor, v. 9, March 1975, p. 77-81, 112-14.

WELLS, JOSEPH T.
Accountant’s role in the FBI. Management accounting (NAA), v. 56, April 1975, p. 24-6.

WELLS, LISALEE ANNE.

WELLS, LOUIS T.

WELLS, M. C.
Gray, S. J. Further comment on asset values and income measurement, by S. J. Gray and M. C. Wells. Accounting and business research (Eng.), v. 5, Spring 1975, p. 91-5.

WELLS, WILLIAM D.

WELLS, JONATHAN B.

WELCH, DONALD.

WELCH, GLENN A.

WELSHANS, MERLE T.

WELTON, T. A.

WELTY, JOANNE.

WENDELL, RICHARD E.

WENIG, MARY MOERS.

WERBEL, RICHARD A.

WERNER, RAY O.

WERNETTE, J. PHILIP.

WERSHING, SUSAN M.

WERT, JAMES E.

WERTHER, WILLIAM B.
WESTFALL, STEVEN.

WESTGATE, JOHN E.

WESTIN, RICHARD B.

WESTON, C. R.

WESTON, FRANK T.
Accounting for inflation. CPA (NYSS), v. 45, Sept. 1975, p. 21-5.

WESTWICK, C. A.
How companies account for inflation: 2 - other forms of accounting for the impact of inflation, by C. A. Westwick and N. J. Ballanger. Accountant (Eng.), v. 172, April 17, 1975, p. 496-500.

WEWER, WILLIAM.

WEYGANDT, JERRY J.

WHAM pow SSAP (Below the line) Accountancy (Eng.), v. 85, Dec. 1974, p. 72.

WHARTON, DON.
Dilemma of the unasserted claim. Arthur Young journal, Spring 1975, p. 6-17.
ACCOUNTANTS' INDEX 1975


WHAT expenses may be deductible as child-care costs? Taxation for accountants, v. 15, July 1975, p. 23-4.

WHAT if we had a war - against inflation - and nobody came? (Editorial) Hospitals, v. 49, Jan. 1, 1975, p. 35.

WHAT is the entrepreneur veterinarian's true hourly income? Veterinary economics, v. 16, March 1975, p. 25-8, 32.


WHAT successful associations are doing to increase membership. Association management, v. 27, Aug. 1975, p. 52-5.


WHAT to do when an estate contains fine art. Banking, v. 67, Jan. 1975, p. 103.

WHAT to do when refund checks are stolen or lost. (Practicing before the IRS) Taxation for accountants, v. 15, Sept. 1975, p. 191.


WHEATCROFT, G. S. A.

WHEELEJER, DAVID R.

WHEELEJERY, DENNIE L.

WHEELEJERY, RICHARD S.

WHEELEJERY, ROMNEY.

WHEELWRIGHT, STEVEN C.

WHELAN, PHILIP G.

WHELAN, W. JAMES.

WHEN a loss is deductible, and how much can be deducted, depends on the nature of the loss. Taxation for lawyers, v. 3, March-April 1975, p. 319-22.

WHEN a loss is deductible, and how much can be deducted, depends on the nature of the loss. Taxation for accountants, v. 14, Feb. 1975, p. 119-22.


WHEN accountants hire private detectives. (Management) Business week, June 30, 1975, p. 104.


WHEN charts can help. (Management advisory services) CPA (NYSS), v. 45, Oct. 1975, p. 89-90. (Reprint from Accountant (Eng.), July 31, 1975.)


WHEN is damage to rental property deductible? (How would you rule?) Taxation for lawyers, v. 4, Nov./Dec. 1975, p. 192.


1081
WHEN pension liabilities dampen profits.

WHEN pension liabilities dampen profits. (Finance) Business week, June 16, 1975, p. 80-1.

WHEN tax-exempt funds must pay taxes, based on interviews with Peter Faas and Robert Howard. (Real estate) Institutional investor, v. 9, Jan. 1975, p. 37.


WHERE 1975 industry sales will be brightest. (SM sales graph) Sales management, v. 113, Dec. 9, 1974, p. 10.

WHINSTON, ANDREW B.


WHITAKER, DAVID A.


WHITAKER, MEADE.


Taxpayer privacy vs. freedom of information: proposals to amend Sec. 6103. Tax adviser, v. 6, April 1975, p. 198-204.

WHITBECK, WILLIAM F.


WHITE, CHARLES R.


WHITE, GEORGE C.


WHITE, JACKSON A.


WHITE, JAMES P.

WHITMAN, ROBERT O.
Accounting primer: a lease is a lease is a lease. Financial executive, v. 43, Dec. 1975, p. 20-5, 28.

WHITMER, ARTHUR.

WHITMORE, G. A.

WHITNEY, JOHN C.

WHITNEY, WHEELock.

WHITSETT, DAVID A.

WHITTAKER, RONALD J.

WHITTEN, ROBERT H.

WHITTENBURG, GERALD E.

WHITTICKS, A. L.

WHITTINGTON, GEOFREY.
Gray, S. J. Further comment on asset values and income measurement, by S.J. Gray and M.C. Wells. Accounting and business research (Eng.), v. 5, Spring 1975, p. 91-5.


WHO should protect the bankers? (Washington views) Bankers magazine, v. 158, Spring 1975, p. 16.

WHOLMUTH, EDWARD D.


WHO'S who in the new pensions establishment. Institutional investor, v. 9, April 1975, p. 105-6, 109-10.

WHY a bank uses closed-circuit TV as its watchdog. (Focus on operations) Banking, v. 67, March 1975, p. 22.


WHY they changed the guard at Spencer Trask. (Research) Institutional investor, v. 8, Dec. 1974, p. 39, 41.

WHY veterinary medical centers will be needed in the 1980’s, by W. D. Blohm and others. Veterinary economics, v. 16, May 1975, p. 23-6.

WHYBARK, D. CLAY.

WHYTE, JACK.

WHYTE, WILLIAM F.

WICKENDEN, ELIZABETH.

WICKER, WILLIAM H.
Spendthrift trusts are an excellent way to leave money to someone who can't handle it. Estate planning, v. 2, Summer 1975, p. 202-5.

1083
WICKS, JOHN H.

WICKS, JOHN H.

WICKWIRE, JON M.


WIDMER, E. C.

WIECHMANN, ULRICH.


WIECK, GARY D.

WIEWIORA, WALTER S.

WIGGIN, CHARLES E.

WIGGS, ROBERT C.
How big is the high-rise office building market? Skyscraper management, v. 60, May-June 1975, p. 21-3.

Why for energy management and the energy cost ratio. Skyscraper management, v. 60, March/April 1975, p. 6-7, 8, 10.

WILBRATTE, BARRY J.

WILBUR, ROBERT H.

WILCOCK, STEPHEN.

WILDAVSKY, AARON.

WILE, JULIUS.

ACCOUNTANTS’ INDEX 1975

WILEY, THOMAS W.
Community property in a common law state. Practical lawyer, v. 21, Jan. 15, 1975, p. 81-93.


WILFAND, MAX.

WILKENS, PAUL L.


WILKERSON, WILLIAM R.

WILKES, F. M.

WILKES, ROBERT E.

WILKIE, WILLIAM L.

WILKINS, D. C.


WILKINS, ROBERT P.

1084
WILKINSON, HARVEY.

WILKINSON, J. R.

WILKINSON, JERRY M.

WILKINSON, JOHN KEITH.

WILKINSON, JOSEPH W.

WILKINSON, ARTHUR O.


WILLARD, HAROLD N.

WILLE, R. FRANK.

WILLETT, THOMAS D.

WILLIAMS, CALVIN.

WILLIAMS, CHARLES W.

WILLIAMS, CLAY.

WILKINSON, HARVEY.
WILKINSON, HARVEY.
WILLIAMS, CORTEZ H.

WILLIAMS, D. EDMUND.

WILLIAMS, DAVID N.

WILLIAMS, DOYLE Z.

WILLIAMS, E. GORDON.

WILLIAMS, EDWARD E.

WILLIAMS, FRANK E.

WILLIAMS, HAROLD M.

WILLIAMS, HOWARD R.

WILLIAMS, JAMES R.
And now, a word from the health insurers. *Medical economics*, v. 52, Sept. 1, 1975, p. 143.

WILLIAMS, JAN R.

WILLIAMS, JAN ROBERT.

WILLIAMS, JOHN C.

WILLIAMS, JOHN W. O.

WILLIAMS, L. FREDERICK.

1085
ACCOUNTANTS’ INDEX 1975

WILLIAGAN, WALTER L.

WILLINGHAM, CLARK S.

WILLINGHAM, JOHN J.

WILLIS, BEVERLY A.
Today’s planning dilemma. (Site selection and planning) Condominium world, v. 1, Winter 1975, p. 17.

WILLIS, EUGENE.


WILLIS, J. R. M.

WILLIS, RICHARD B.

WILLISON, ROBERT B.

WILLMAN, M. W.

WILLMOTT, G. M. R.
Security and privacy of data. (Student roundabout) Accountant (Eng.), v. 172, Jan. 16, 1975, p. 88.

WILLOUGHBY, THEODORE C.

WILLRICH, MASON.

WILLS


WILLIAMS, L. FREDERICK.- (Continued)


WILLIAMS, LEONARD W.

WILLIAMS, LOIS G.

WILLIAMS, RICHARD A.

WILLIAMS, THOMAS H.

WILLIAMS, WADE.

WILLIAMS, WILLIAM E.

WILLIAMS, J.B. CO.
Administrative law - judicial review - defendant has right to trial by jury and trial de novo in action seeking civil penalties for violation of Federal Trade Commission order. (Recent cases) Harvard law review, v. 88, March 1975, p. 1035-43.

WILLIAMSON, JACQ. O.
Accounting for your time during the tax filing season. (Practical accountant) National public accountant, v. 20, Jan. 1975, p. 5.

WILLIAMSON, JOHN C.

WILLIAMSON, ROBERT W.

WILLIAMSON, RONALD.

WILIE, CHARLES J.

WILLIFORD, FREDERICK L.
ACCOUNTANTS’ INDEX 1975


Rosen, Howard D. How to select the proper formula clause to fit testator’s desires and minimize taxes. Estate planning, v. 3, Autumn 1975, p. 20-8.


WILLS, ANTHONY P.

WILSON, A. E.

WILSON, DUANE E.

WILSON, E. LEE.

WILSON, F. PERRY.

WILSON, GEOFFREY H.

WILSON, HILDA.

WILSON, J. P.

WILSON, JAMES A.

WILSON, PETER.

WILSON, ROBERT M.

WILSON, RONALD H.

WILSON, T. A.

WILSON, TIMOTHY L.

WILSTED, WILLIAM D.

WILT, WILLIAM L.

WIND, YORAM.

WINER, LEON.

WINERIES

WING, GEORGE A.

WINGFIELD, MERVYN W.

WINGFIELD, WALTER H.
ACCOUNTANTS’ INDEX 1975

WISCH, HERBERT H.

WISCONSIN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS.
Froemming, Roger G. Joint enforcement plan. (President’s page) Wisconsin CPA, March 1975, p. 3.

Increased cash flow for contractors. Wisconsin CPA, June 1975, p. 10-11, 16.

WISE, DAVID A.

WISHMAN, HARVEY B.

WISNER, ROCOSO W.

WISSBRUN, KENNETH M.

WITNESSES
See Evidence
Taxation, United States-Expert Witnesses

WITTMENACH, JAMES L.

WITTERICK, R. G.

WITTEVEEN, H. JOHANNES.

WITTEBART, FRED R.

WITTNER, DEREK A.
ACCOUNTANTS' INDEX 1975


WITTERUP, RICHARD D.

WITZKY, HERBERT K.

WIXLEY, T. A.

WIXLEY, TOM.

WIXOM, TED.

WOFFORD, LARRY E.
Analyzing the residential mortgage loan portfolio - a suggested approach, by Larry E. Wofford and David P. Higgins. REIT review, v. 3, Fall 1975, p. 15-27.

WOFSKY, MARVIN M.

WOHL, L. B.

WOJNILLOUER, ALBERT M.

WOLEG, FRANCIS W.

WOLF, ARTHUR E.

WOLF, HENRY C.

WOLFE, JOSEPH.
Effective performance behaviors in a simulated policy and decision making environment. Management science, v. 21, April 1975, p. 872-82.

WITTNER, DEREK A.- (Continued)

WOLFF, MICHAEL S.

WOLFF, DENNIS A.

WOLINKY, DANIEL.

WOLKIN, PAUL A.

WOLLAN, GARY.

WOLMAN, TERENCE.
Cooper, Dorothy A. More than a passing yawn. (Editorial) CA magazine(Can.), v. 106, May 1975, p. 21.


WOMEN IN ACCOUNTANCY
Cooper, Dorothy A. More than a passing yawn. (Editorial) CA magazine(Can.), v. 106, May 1975, p. 21.
ACCOUNTANTS' INDEX 1975


### ACCOUNTANTS’ INDEX 1975

<table>
<thead>
<tr>
<th>Name</th>
<th>Title</th>
<th>Source</th>
</tr>
</thead>
</table>

**Notes:**
- Wood, Rodney A.
- Wood, Victor.
- Wood, Warren L.
- Wood, William A.
- Woodfin, Paul B.
- Woodlief, H. Graham.
- Wodruff, Charles E.
- Wodruff, William W.
- Woods, Gary V.
- Woods, Henry.
- Woods, William S.
- Woodson, Dorsey.
- Woodward, Robert G.
ACCOUNTANTS' INDEX 1975


Osborne, Orson D. How to avoid the trouble spots in an inventory audit. Practical accountant, v. 8, May-June 1975, p. 32-8.

Retention of client's records - professional ethics. (Administration of accountants practice) CPA (NYSS), v. 45, July 1975, p. 53-4. (Excerpt from Journal of accountancy, April 1975, p. 66-7.)


WORKMEN'S COMPENSATION


WORLD CALENDAR

See Calendar


WORLD'S most audited auditor. (Businessmen in the news) Fortune, v. 92, Aug. 1975, p. 38.
ACCOUNTANTS’ INDEX 1975


WORMSER, RENE A.


WORTHING, PARKER M.
Improving product deletion decision making. MSU business topics, v. 23, Summer 1975, p. 29-38.


WOTRUBA, THOMAS R.


WOYKE, JOHN F.

WREN, HAROLD C.

WREN, R.

WRENHOLT, THOMAS.

WRIGHT, ARTHUR W.

WORLDWIDE operating statistics of the hotel industry: fourth annual report on international hotel operations.

WRIGHT, DAVID T.

WRIGHT, E. KENNETH.

WRIGHT, EDWARD L.

WRIGHT, F. K.


WRIGHT, J. WILLIAM.

WRIGHT, KENNETH M.

WRIGHT, LYLE H.
How to supervise first-line supervisors effectively: Air force comptroller, v. 9, July 1975, p. 34-5.

WRIGHT, M. A.

WRIGHT, ROBERT F.


WRISTON, WALTER.

WRITE-IT-ONCE
See Bookkeeping-Write-It-Once

WRITE-UPS

Iverson, Gertrude F. Write-up service: an asset or a liability to a CPA firm? Woman CPA, v. 37, Oct. 1975, p. 3-4, 31.

WRITERS
See Authors

WRITING
See Also Reports - Writing And Preparation
Reports, Accountants'-Writing And Preparation

Hogan, Patricia. Woman is not a girl and other lessons in corporate speech. Business and society review, Summer 1975, p. 34-8.

WRITTEN REPRESENTATIONS
See Clients’ Written Representations

WROCKLAGE, FRANCES E.
State usury law ceilings: Do they do more harm than good? Banking, v. 67, April 1975, p. 60, 62.

WRONG type of income can destroy Subchapter S status.

WRONG type of income can destroy Subchapter S status.

WRONGFUL death damages are exempt from income tax.
Taxation for accountants, v. 15, July 1975, p. 52.

WU, FREDERICK H.

WUCINICH, WILLIAM J.

ACCOUNTANTS’ INDEX 1975

WUENSCH, MARC.

WULF, WILLIAM.

WURR, A. M.

WYATT, JOSEPH L.

WYCKOFF, D. DARYL.

WYCOFF, DAVID W.

WYMAN, HAROLD E.

WYMAN, PETER.

Y

YABYABIN, ARCADIO.
Salient features of financial statements as prescribed by the SEC. Accountants' journal (P.I.), v. 24, no. 1, 1974, p. 5-6.

YACHT CLUBS
See Boat Clubs


YAGER, RONALD.

YALE EXPRESS SYSTEM, INC.

YAMANAKA, YOSHINORI.
Special characteristics of agricultural cooperative insurance in Japan. (World insurance forum) Best's review (Property/liability ed.), v. 76, June 1975, p. 53-5.

YAMEY, BASIL S.

YANKELOVICH, DANIEL.

YANNI, JAMES E.
When is an audit not an audit? Financial executive, v. 43, Jan. 1975, p. 54, 56.

YARIAN, NEIL R.
Segmentation for reporting purposes. Management accounting (NAA), v. 56, April 1975, p. 16-20, 22.

YASAKI, EDWARD K.
Bar codes for data entry. Datamation, v. 21, May 1975, p. 63-6, 68.

YAWITZ, JESS B.

YEAGER, SAMUEL.

YEAR-END tax planning.

1974 year-end tax planning techniques for individuals.
Alexander Grant & Co. 1974 year-end tax planning techniques for individuals. Chicago, c1974. 21 p. [*753 A]

YEARGAN, PERCY B.

YEATS, A. J.

YEATS, ALEXANDER J.

YELLOM, DONALD J.
Problem loans in the '70s; some legal pitfalls in drafting and collection. Journal of commercial bank lending, v. 57, April 1975, p. 6-13.

YENAWINE, GARDNER.

YEOL, L. J.

YEOMANS, DONALD R.

YODER, NORMA.
ACCOUNTANTS' INDEX 1975

YOUNG, JAMES N.

YOUNG, JOHN H.

YOUNG, LEWIS H.

YOUNG, SHIRLEY.

YOUNG, THOMAS C.
How to get the most out of each working day. Association management, v. 27, May 1975, p. 78-9.

YOUNG, W. A.


YOUNQUIST, A. M.


YOURDON, EDWARD.
Making the move to structured programming. Datamation, v. 21, June 1975, p. 52-4, 56.

Programmers are paid to program: enter program librarian, by Edward Yourdon and Robert Abbott. Infosystems, v. 21, Dec. 1974, p. 28-32.

YU, S. C.

YU, SEONGJAE.

YUAN, JOHN S. C.
ZACCHEA, NICHOLAS M.

ZAGORIA, SAM.

ZAKUROWSKY, ALEX.

ZALDIVAR, MIGUEL.

ZALMTAN, GERALD.
Tybout, Alice M. Reply to comments on Ethics in marketing research: their practical relevance, by Alice M. Tybout and Gerald Zaltman. (Research notes and communications) Journal of marketing research, v. 12, May 1975, p. 234-7.

ZALUTSKY, MORTON H.

ZAMBRANO, A. L.

ZAMBRANO, M. T.

ZAMZOW, DONALD D.

ZARB, FRANK G.

ZARECOUR, WILLIAM D.

ZARKY, HILBERT P.

ZARROW, STANTON H.

ZASLOW, STANLEY.
Education of a prudent man. Pension world, v. 11, Feb. 1975, p. 22-4, 63-4. (Includes list of institutes and associations involved with the pension industry)

ZAVERAL, FRANK M.

ZECHER, RICHARD.

ZEFF, STEPHEN A.

ZEFFERT, MARTIN L.

ZEHRR, CARL J.
Japan needs accountants. CGA (Can.), v. 9, Jan.-Feb. 1975, p. 22-4.

ZEIKEL, ARTHUR.
Coping with the challenge of change. Pension world, v. 11, May 1975, p. 15-17, 62, 64.

ZEIRA, YORAM.

ZELENY, MILAN.

ZELL, SAMUEL.

ZEMPSKY, BURTON L.
ACCOUNTANTS' INDEX 1975

ZIMMERMAN, DIANE L.

ZIMMERMAN, GARY W.

ZIMMERMAN, JAMES P.

ZIMMERMAN, JEROLD.

ZIMMERMAN, PHILIP.

ZIMMERMANN, H. J.

ZINBARG, EDWARD D.

ZINK, D. W.

ZINMAN, JAMES C.

ZINMAN, ROBERT M.


ZINSZER, PAUL H.

ZIOTTS, STANLEY.

ZIRCHER, JAMES R.
EDP technician, the accountant, and internal control. Management accounting (NAA), v. 57, Sept. 1975, p. 38-40.

ZISCHKE, JAMES B.
ACCOUNTANTS' INDEX 1975

ZITZMANN, ALBERT H.

ZIVLEY, WALTER P.

ZLATKOVICH, CHARLES.

ZOFFER, H. J.

ZOGRAPHOS, N. J.

ZOLBER, KATHLEEN.

ZORFASS, PAUL.

ZUCKERMAN, IRA L.
Leveraged leases run substantial risk of being treated as sales by IRS. *Taxation for accountants*, v. 15, July 1975, p. 38-40.

ZUFRYDEN, FRED S.

ZULICK, HOWELL S.

ZURAWICKI, LEON.

ZWEIBEL, JOEL B.

ZWICK, BURTON.

ZWICK, JACK.

ZWICK, JUDE P.

ZITZMANN, ALBERT H.