

University of Mississippi

eGrove

Publications of Accounting Associations,
Societies, and Institutes

Accounting Archive

1921

Bibliography of cost books

National Association of Cost Accountants. Research Department

Follow this and additional works at: https://egrove.olemiss.edu/acct_inst

Recommended Citation

National Association of Cost Accountants. Research Department, "Bibliography of cost books" (1921). *Publications of Accounting Associations, Societies, and Institutes*. 34.
https://egrove.olemiss.edu/acct_inst/34

This Article is brought to you for free and open access by the Accounting Archive at eGrove. It has been accepted for inclusion in Publications of Accounting Associations, Societies, and Institutes by an authorized administrator of eGrove. For more information, please contact egrove@olemiss.edu.

NATIONAL ASSOCIATION
of
COST ACCOUNTANTS



Official Publications

Vol. II

APRIL, 1921

No. 10

A Bibliography
of
Cost Books

BUSH TERMINAL BUILDING
130 WEST 42nd STREET, NEW YORK

**NATIONAL ASSOCIATION
of
COST ACCOUNTANTS**



Official Publications

Vol. II

APRIL, 1921

No. 10

**A Bibliography
of
Cost Books**

**BUSH TERMINAL BUILDING
130 WEST 42nd STREET, NEW YORK**

NATIONAL ASSOCIATION OF COST ACCOUNTANTS

Official Publications

Vol. II, No. 10

April, 1921

A Bibliography of Cost Books

Prepared by the
Research Department,
National Association of Cost Accountants

BUSH TERMINAL BUILDING
130 WEST 42ND STREET, NEW YORK CITY

Additional copies of this Publication may be obtained from the office of the Secretary. The price to members is twenty-five cents per copy and to non-members seventy-five cents per copy.



COPYRIGHTED BY
NATIONAL ASSOCIATION OF
COST ACCOUNTANTS
APRIL, 1921

National Association of Cost Accountants

A BIBLIOGRAPHY OF COST BOOKS

INTRODUCTORY NOTE

In presenting this bibliography of cost books to our members there are certain points which ought to be emphasized. In the first place the bibliography is restricted to books. We have purposely omitted pamphlets and other material. There is a considerable quantity of such material in circulation and we hope at a later date to issue a supplementary bibliography covering pamphlets and other literature of this type.

In the second place, no attempt has been made to indicate the relative value of the books listed. We hope to issue shortly a selected reading list which will indicate the sources of authoritative information on different phases of cost accounting, but at this time it was thought best to supply a list of books which would be as complete as possible.

The list is based on an extensive study of the published literature. It is probably too much to expect that no books have been overlooked, but we believe that most of the literature which has been published is included. Some of the sections are probably more complete than others. For example, there are not likely to be as many omissions in the section on general cost books as there are in some of the special sections such as the one dealing with particular trades and industries. We shall appreciate it if members will bring to our attention any omissions which they may notice.

For convenience the bibliography has been divided into five groups:

1. Books treating the whole field of cost accounting.
2. Books on general accounting and auditing which contain some references to cost accounting. In some cases these references are

very short and are not likely to be of great value to the general student of cost accounting unless he is interested in obtaining the views of the particular author. In this section we have listed some volumes of accounting problems which contain cost problems.

3. Books on industrial management which contain passages devoted to cost accounting. Here again the same comment applies as in section 2.

4. Books dealing with cost accounting for particular trades or industries. In this section an attempt has been made to divide the books according to some of the leading types of industry.

5. Books dealing with some particular phase of cost accounting.

If this bibliography is used with due regard to its nature it should prove a useful guide to the general literature of cost accounting. It must be used with discrimination and the value of each book listed must be considered with relation to the date of its publication and the general nature of the subject matter. The books published abroad and those published some years ago may not be of as great practical value as some volumes recently published in this country, but they frequently present interesting material for historic or comparative purposes.

I—BOOKS DEALING WITH THE GENERAL SUBJECT OF COST ACCOUNTING.

ARNOLD, HORACE L. *The Complete Cost Keeper.*

The Engineering Magazine Press. New York. 1907 Edition. (Original Copyright 1899.) pp. 419.

BAUGH, FREDERICK H. *Principles and Practice of Cost Accounting.*

F. H. Baugh. Baltimore, Md., 1915. pp. 194.

BENNETT, G. E. *Accounting—Principles and Practice. Vol. I.*

Biddle Business Publications. New York.

BUNNELL, STERLING H. *Cost Keeping for Manufacturing Plants.*

D. Appleton & Co. New York, 1911. pp. 233.

CHURCH, A. HAMILTON. *Manufacturing Costs and Accounts.*

McGraw-Hill Book Company. New York, 1917. pp. 452.

COOK, CHARLES B. *Factory Management.*

Bookkeeper Publishing Co. Detroit, 1906. pp. 215.

DANA, R. T. and GILLETTE, H. P. *Cost Analysis Engineering.*

American Technical Society. Chicago, 1918. pp. 346. (Vol. 2—Cyclopedia of Commerce, Accountancy and Business Administration.)

DICKSEE, L. R. *Fundamentals of Manufacturing Costs.*

Gee & Co. London, Eng.

- EDDIS, WILTON C. and TINDALL, WILLIAM B. Manufacturers' Accounts.**
Published by the authors, Manning Chambers. Toronto, Canada, 1902.
(Third Edition.) pp. 199.
- EGGLESTON, DEWITT CARL. Cost Accounting.**
Ronald Press Company. New York, 1920. pp. 444. (Vol. III—Business Accounting.)
- EGGLESTON, DEWITT CARL and ROBINSON, FREDERICK B. Business Costs.**
D. Appleton and Company. New York, 1921. pp. 587.
- ELBOURNE, EDWARD T. Factory Administration and Accounts.**
Longmans, Green and Company. New York, 1921. (Third Edition.) pp. 811.
- EVANS, H. A. Cost-Keeping and Scientific Management.**
McGraw-Hill Book Co. New York, 1911. pp. 252.
- FICKER, NICHOLAS THIEL. Industrial Cost Finding.**
Industrial Extension Institute. New York, 1917. pp. 511. (Vol. 5—Factory Management Course.)
- GARCKE, EMILE and FELLS, J. M. Factory Accounts.**
D. Van Nostrand Co. New York, 1914. (Sixth Edition.) pp. 248.
- GLEDHILL, S. W. Practical Costing.**
The Author, 26 Victoria Street. London, England, 1917. pp. 72.
- HALL, H. L. C. Manufacturing Costs.**
The Bookkeeper Publishing Company. Detroit, 1904. pp. 171.
- HARRISON, G. CHARTER. Cost Accounting to Aid Production.**
The Engineering Magazine Company. New York, 1921. pp. 300.
- HATHAWAY, CHARLES E. and GRIFFITH, JAMES B. Factory Accounts.**
American School of Correspondence. Chicago, 1913. pp. 71. (American Accountant's Library.)
- HAWKINS, L. WHITTEM. Cost Accounts—An Explanation of Principles and a Guide to Practice.**
Gee & Co. London, England, 1912. pp. 120.
- JENKINSON, M. W. Cost Accounts for Small Manufacturers.**
Gee and Company. London, England, 1907. pp. 56.
- JOHNSON, G. Manufacturing, Bookkeeping and Costs.**
Isaac Pitman and Sons. New York, 1918. pp. 120.
- JORDAN, J. P. and HARRIS, GOULD L. Cost Accounting—Principles and Practice.**
Ronald Press Company. New York, 1920. pp. 529.
- KENT, WILLIAM. Bookkeeping and Cost Accounting for Factories.**
John Wiley & Sons. New York, 1918. pp. 261.
- KIMBALL, DEXTER S. Cost Finding.**
Alexander Hamilton Institute. New York, 1919. pp. 338. (Vol. 10—Modern Business Course.)
- LEWIS, E. ST. ELMO. Efficient Cost Keeping.**
Burrhoughs Adding Machine Company. New York, 1914. (Third Edition.) pp. 256.

- LUNT, JULIUS.** *Manual of Cost Accounts.*
Isaac Pitman and Sons. New York, 1920. pp. 124.
- METCALFE, HENRY.** *The Cost of Manufacturers and the Administration of Workshops.*
John Wiley and Sons. New York, 1907. (Third Edition.) pp. 366.
- MILLENER, C. A.** *Cost Accounts.*
Hunter Rose Company. Toronto, Canada.
- MOXEY, EDWARD P., Jr.** *Principles of Factory Cost Keeping.*
Ronald Press Company. New York, 1913. pp. 102.
- NICHOLSON, J. LEE.** *Factory Organization and Costs.*
Kohl Technical Publishing Company. New York, 1909. pp. 410.
- NICHOLSON, J. LEE.** *Cost Accounting—Theory and Practice.*
Ronald Press Company. New York, 1913. pp. 341.
- NICHOLSON, J. LEE and ROHRBACH, JOHN F. D.** *Cost Accounting.*
Ronald Press Company. New York, 1919. pp. 576.
- PREEN, H.** *Reorganization and Costings.*
Simpkin Marshall. London, England, 1913. (Second Edition.) pp. 188.
- PRICE, J. F. C.** *Factory Cost Accounts.*
Educational Book Company. London, England. (Harmsworth Business Library, Vol. 2.)
- RIDGWAY, A. CLIFFORD.** *Cost Accounts in Principle and Practice.*
Isaac Pitman and Sons. New York, 1920. pp. 110.
- SCOVELL, CLINTON H.** *Cost Accounting and Burden Application.*
D. Appleton and Company. New York, 1916. pp. 328.
- SEVERAL AUTHORS.** *Cost of Production.*
The System Company. Chicago, 1907. pp. 196. (Vol. 3—Business Man's Library.)
- SEVERAL AUTHORS.** *Purchasing Manufacturing Costs.*
American School of Correspondence. Chicago, Ill., 1910. pp. 342.
- STRACHAN, W.** *Cost Accounts.*
Stevens and Haynes. London, England, 1903. (Second Edition.) pp. 102.
- STRACHAN, W.** *Cost Accounts: The Key to Economy in Manufacture.*
Sweet and Maxwell. London, Eng., 1921. (Fourth Edition.)
- THOMPSON, C. BERTRAND.** *How to Find Factory Costs.*
A. W. Shaw Company. Chicago, 1916. pp. 191.
- TIMKEN, FRANK H.** *General Factory Accounting.*
Trade Periodical Company. Chicago, 1914. pp. 171.
- UNCKLESS, L.** *How to Find Manufacturing Costs and Selling Costs.*
Modern Methods Publishing Company. Detroit, 1909. pp. 90.
- WEBNER, FRANK E.** *Factory Accounting.*
La Salle Extension University. Chicago, 1917. pp. 345. (Higher Accountancy—Principles and Practice.)
- WEBNER, FRANK E.** *Factory Costs.*
Ronald Press Company. New York, 1911. pp. 611.

WILDMAN, JOHN R. Cost Accounting.

The Accountancy Publishing Company. New York, 1911. pp. 106.

WILDMAN, JOHN R. Principles of Cost Accounting.

New York University Press. New York, 1920. pp. 96.

WOODS, CLINTON E. Practical Cost Accounting for Accountant Students.

Universal Business Institute. (2 volumes.) New York, 1908.

— — — **Manufacturing Cost.**

The Business Man's Publishing Co. Detroit, 1904. pp. 191.

— — — **Cost Keeping Short Cuts.** Burroughs Adding Machine Co. Detroit, 1911. (Second Edition.) pp. 190.

— — — **Costs and Statistics.**

A. W. Shaw Company. Chicago, 1914. pp. 200. (Vol. 2—Library of Office Management. Now published as a separate volume. Last printing 1917.)

II—BOOKS ON GENERAL ACCOUNTING AND AUDITING WHICH CONTAIN MATERIAL ON COSTS.

BAKER, JAMES W. 20th Century Bookkeeping and Accounting.

South-Western Publishing Company. Cincinnati, 1920. (Twelfth Edition.) pp. 233-288.

BASSET, WILLIAM R. Accounting as an Aid to Business Profits.

A. W. Shaw Company. Chicago, 1918. pp. 210-279, 307-309.

BEACH, E. H. and Thorne, W. W. The Science and Practice of Auditing.

Bookkeeper Publishing Company. Detroit, 1903. pp. 6-7, 18-61.

BENNETT, R. J. Corporation Accounting.

Ronald Press Company. New York, 1916. pp. 166-176, 352-364.

BENTLEY, HARRY C. Corporate Finance and Accounting.

Ronald Press Company. New York, 1908. pp. 150-165.

BENTLEY, HARRY C. The Science of Accounts.

Ronald Press Company. New York, 1911. pp. 191-250.

CARTER, R. N. Advanced Accounts.

Isaac Pitman and Sons. New York, 1920. pp. 566-640, 808-826.

CASTENHOLZ, WILLIAM B. Auditing Procedure.

La Salle Extension University. Chicago, 1918. Numerous references.

CHASE, W. A. Auditing and Cost Accounting.

La Salle Extension University. Chicago, 1911. (Higher Accountancy Principles and Practice.)

COLE, WILLIAM MORSE. Accounts—Their Construction and Interpretation.

Houghton Mifflin Company. New York, 1915. pp. 141-151, 270-327.

COLE, WILLIAM MORSE. Bookkeeping, Accounting and Auditing.

National Institute of Business. Chicago. pp. 347-375. (International Business Library.)

COLES, ARTHUR and COMINS, CHARLES. Company Accounts.

Isaac Pitman and Sons. New York, 1920. (Second Edition.) pp. 160-167, 168-182, 214-234, 242-247, 248-263.

- CUTFORTH, A. E. Audits.**
Gee and Co. London, England, 1914. (Third Edition.) pp. 87-133.
- DAWSON, SIDNEY S. and DE ZOUCHE, R. C. Accounting.**
Isaac Pitman and Sons. New York, 1920. pp. 38-47, 204-233, 248-256.
- DAY, CLARENCE MUNRO. Accounting Practice.**
D. Appleton and Company. New York, 1908. pp. 89-312.
- DE PAULA, F. R. M. The Principles of Auditing.**
Isaac Pitman and Sons. New York, 1919. pp. 82-97, 104-124.
- DICKINSON, ARTHUR LOWES. Accounting Practice and Procedure.**
Ronald Press Company. New York, 1918. pp. 190-211.
- DICKSEE, LAWRENCE R. Auditing—A Practical Manual for Auditors.**
Gee and Company. London, England, 1915. (Tenth Edition.) Original copyright, 1892. pp. 44, 53-57, 70-189, 208, 215-235, 255-262.
- DICKSEE, LAWRENCE R. Bookkeeping for Accountant Students.**
Gee and Company. London, Eng., 1906. Fifth Edition. pp. 196-199, 232-237.
- DICKSEE, LAWRENCE R. (Author) and MONTGOMERY, ROBERT H. (Editor). Auditing—A Practical Manual for Auditors.**
Ronald Press Company. New York, 1905. pp. 59-60, 71-73, 90-167, 179-180, 187-196, 212-217, 221-223, 396-509.
- DICKSEE, LAWRENCE R. Advanced Accounting.**
Gee and Company. London, England, 1916. pp. 253-272.
- DOWLER, FRANK and HARRIS, E. MARDINOR. Auditing, Accounting and Banking.**
Isaac Pitman and Sons. New York, 1919. pp. 206-210.
- GILMAN, STEPHEN. Principles of Accounting.**
La Salle Extension University. Chicago, 1916. pp. 346-371.
- GREENDLINGER, LEO. Financial and Business Statements.**
Alexander Hamilton Institute. New York, 1919. pp. 59, 60-61, 64-65, 69-70, 103, 107-108, 109, 197-198, 239, 276-277. (Vol. 22.—Modern Business Course.)
- GREENDLINGER, LEO and SCHULZE, J. WILLIAM. Accounting Practice.**
Alexander Hamilton Institute. New York, 1914. pp. 335-355. (Vol. VI—Modern Business Course.)
- GRIFFITH, JAMES B. Corporation Accounts and Voucher System.**
American Technical Society. Chicago, 1917. pp. 48-76. (American Accountants' Library.)
- HATFIELD, HENRY RAND. Modern Accounting.**
D. Appleton and Company. New York, 1909. pp. 293-315.
- HEITMANN, HENRY. A Course in the Theory and Practice of Higher Accounting.**
Eastman College. Poughkeepsie, N. Y., 1910. pp. 43-96.
- HOOVER, S. R. Bookkeeping and Accounting Practice.**
A. W. Shaw Company. Chicago, 1920. pp. 201-246.
- KEISTER, D. A. Keister's Corporation Accounting and Auditing.**
The Burrow Brothers Company, Cleveland. 1915. pp. 322-330, 374-380.

- KESTER, ROY B.** *Accounting—Theory and Practice—Vol. 2.*
 Ronald Press Company. New York, 1918. 49-60, 99-210.
- KLEIN, JOSEPH J.** *Elements of Accounting.*
 D. Appleton and Company. New York, 1916. pp. 291-321.
- LISLE, GEORGE.** *Encyclopedia of Accounting.*
 William Green and Sons. London, Eng., 1903. Vol. 2. pp. 252-299. Vol. 5.
 pp. 1-5, 199-225, 336-344, 415-466.
- LISLE, GEORGE.** *Accounting in Theory and Practice.*
 William Green and Sons. Loudon, England, 1909. (Revised Edition.)
 pp. 52-63, 261-276.
- McINTOSH, ROBERT J.** *Reference Book of Accounts for Manufacturing
 and Mercantile Companies.*
 Robert J. McIntosh and Company. Toledo, Ohio, 1914. (Second Edition.)
 pp. 25-145, 173-193, 215-244, 249-279.
- MITCHELL, THOMAS W.** *Accounting Principles.*
 Alexander Hamilton Institute. New York, 1919. pp. 297-325. (Vol. 9—Mod-
 ern Business Course.)
- MONTGOMERY, ROBERT H.** *Auditing Theory and Practice.*
 Ronald Press Co. New York, 1905. (Trade Edition.) pp. 84-98, 116-122,
 134-136, 209-212, 222-225, 235-292, 350-351, 358-361, 394-398, 401-429, 530-747.
- MONTGOMERY, ROBERT H.** *Auditing Theory and Practice.*
 Ronald Press Company. New York, 1915. (Text Edition.) pp. 84-98, 134-
 136, 209, 235-292, 358-361, 394, 401-429.
- PATON, WILLIAM ANDREW and STEVENSON, RUSSELL ALGER.**
Principles of Accounting.
 The Macmillan Company. New York, 1918. pp. 482-524, 609-638.
- PIXLEY, F. W.** *Auditors: Their Duties and Responsibilities.*
 Henry God and Son. London, England. (Original copyright 1906.) 1910
 (Tenth Edition.) pp. 410-411, 412-413, 444-448, 489-511.
- PIXLEY, F. W.** *Accountancy.*
 Isaac Pitman and Sons. New York, 1919. (Second Edition.) pp. 134-153,
 202-220.
- RACINE, SAMUEL F.** *Accounting Principles.*
 The Western Institute of Accountancy, Commerce and Finance. Seattle,
 Wash., 1917. pp. 131-164. (Accounting Student Series.)
- RENN, G. B.** *Renn's Practical Auditing—A Working Manual for Auditors.*
 G. B. Renn. Chicago, 1905. (Second Edition.) pp. 55-100, 120-126.
- RITTENHOUSE, CHARLES F. and CLAPP, PHILIP F.** *Accounting The-
 ory and Practice.*
 McGraw-Hill Book Company. New York, 1918. (Second Edition.) Unit 2.
 pp. 110-115.
- ROWE, HARRY M.** *Bookkeeping and Accountancy.*
 H. M. Rowe Company. Baltimore, Md., 1911. pp. 202-257.
- RUSSELL, T. H. and JACKMAN, W. J.** *Bookkeeping, Accounting and
 Auditing.*
 International Law Business Institute. Minneapolis, 1916. pp. 131-162.

- SALIERS, EARL A.** *Accounts in Theory and Practice Principles.*
McGraw-Hill Book Company. New York, 1920. pp. 251-280.
- SHERWOOD, J. F.** *Public Accounting and Auditing.*
South-Western Publishing Company. Cincinnati, 1920. pp. 97-109, 131-132, 134-135, 145-156.
- SOULÉ, GEORGE.** *Soulé's Accounts.*
George Soulé. New Orleans, La., 1911. (Ninth Edition.) pp. 344-352, 394-429.
- SPENCER, ENOS.** *Modern Bookkeeping and Accounting.*
Enos Spencer. Louisville, Ky., 1909. (Fifth Edition.) pp. 113-120.
- SPICER, ERNEST E. and PEGLER, ERNEST C.** *Bookkeeping and Accounts.*
H. Foulks Lynch and Company. London, England, 1914. (Third Edition.) pp. 267-292.
- STOCKWELL, HERBERT G.** *Net Worth and the Balance Sheet.*
Ronald Press Company. New York, 1912. pp. 67-70, 73-76, 107-108.
- WALTON, S. and GILMAN, STEPHEN W.** *Auditing and Cost Accounts.*
Alexander Hamilton Institute. New York, 1913. pp. 219-454.
- WILDMAN, JOHN R.** *Principles of Accounting.*
The William G. Hewitt Press. Brooklyn, N. Y., 1913. pp. 203-208, 236-250.
- WILDMAN, JOHN R.** *Principles of Auditing.*
The William G. Hewitt Press. Brooklyn, N. Y., 1916. pp. 108-119.
- — *Office Methods and Accounting.*
A. W. Shaw Company. Chicago, 1914. pp. 130-139. (The Library of Office Management—Separate book now—last printing 1917.)

PROBLEMS

- BENNETT, R. J.** *Bookkeeping and Accounting Exercises.*
American Book Company. New York, 1912. pp. 78-86. Part 2.
- BROAKER, F.** *Vol. 1—American Accountants' Manual. Examination Questions.*
Broaker and Chapman. New York, 1897. pp. 55-60.
- COLE, WILLIAM MORSE.** *Problems in the Principles of Accounting.*
Harvard University Press. Cambridge, Mass., 1915. pp. 47-48, 76-85.
- EGGLESTON, DEWITT CARL.** *Problems in Cost Accounting.*
D. Appleton and Company. New York, 1918. pp. 349.
- ESQUERRÉ, PAUL-JOSEPH.** *Practical Accounting Problems.*
Ronald Press Company. New York, 1921. pp. 98-120, 270-287.
- FRIDAY, DAVID.** *Problems in Accounting.*
The Ann Arbor Press. Ann Arbor, Mich., 1915. pp. 228, 289-290, 320, 330, 332-334.
- GREENDLINGER, LEO.** *Accountancy Problems.*
Key Publishing Company. New York, 1913. pp. 459.
- GREENDLINGER, LEO and LOOMIS, JOHN R.** *Accountancy Problems.*
Business Book Bureau. New York, 1911. pp. 393.

- KLEIN, JOSEPH J.** *Student's Handbook of Accounting Based on (Klein's) Elements of Accounting.*
D. Appleton and Company. New York, 1915. pp. 113-121.
- MOREY, L. and CASTENHOLZ, W. B.** *C. P. A. Problems and Solutions.*
La Salle Extension University. Chicago, 1918.
- RITTENHOUSE, CHARLES F. and GREELEY, HAROLD DUDLEY**
Illustrative Accounting Problems.
Ronald Press Company. New York. 1920. pp. 127, 130, 347, 351, 353, 355, 357, 367, 372, 380, 386. (Volume V—Business Accounting.)
- SHARLES, F. F.** *Questions and Answers in Bookkeeping and Accounting.*
Isaac Pitman and Sons. New York, 1921. pp. 224-240.
- — — **C. P. A. Problems and Solutions.** Ronald Press Company. New York.
1914—Vol. 1—pp. 346. 1914—Vol. 2—pp. 375. 1915—Vol. 1—pp. 351. 1915—
Vol. 2—pp. 361.

III—BOOKS ON INDUSTRIAL MANAGEMENT WHICH CONTAIN MATERIAL ON COSTS.

- ARNOLD, HORACE L. and FAUROTE, FAY L.** *Ford Shops.*
Engineering Magazine Company. New York, 1919. pp. 31-63.
- BABCOCK, GEORGE D. and TRANTSCHOLD, REGINALD.** *The Taylor System in Franklin Management.*
Engineering Magazine Company. New York, 1917. pp. 47-63.
- BRISCO, NORRIS A.** *Economics of Efficiency.*
The Macmillan Company. New York, 1914. pp. 314-356.
- BRISCO, NORRIS A.** *Economics of Business.*
The Macmillan Company. New York, 1920. pp. 121-166.
- CARPENTER, C. U.** *Increasing Production Decreasing Costs.*
Engineering Magazine Company. New York, 1920. pp. 58-65, 343-358.
- CARPENTER, C. U.** *Profit Making in Shop and Factory Management.*
Engineering Magazine Company. New York, 1908. pp. 36-41, 116-124.
- CHURCH, A. HAMILTON.** *The Science and Practice of Management.*
Engineering Magazine Company. New York, 1914. pp. 427-481.
- COPELAND, MELVIN T.** *Business Statistics.*
Harvard University Press. Cambridge, Mass., 1917. pp. 402-684.
- DE HAAS, J. ANTON.** *Business Organization and Administration.*
The Gregg Publishing Company. New York, 1920. 244-266.
- DICKSEE, LAWRENCE R. and BLAIN, HERBERT E.** *Office Organization and Management.*
Isaac Pitman & Sons. New York, 1920. (Fourth Edition.) pp. 136-177, 196-204.
- DIEMER, HUGO.** *Factory Organization and Administration.*
McGraw-Hill Book Company. New York, 1914. pp. 51-58, 142-149, 175-191, 212-224, 269-292, 292-304.

- DRURY, HORACE B.** *Scientific Management—A History and Criticism.*
Longmans, Green and Company. New York, 1915. pp. 30-52.
- DUNCAN, JOHN C.** *The Principles of Industrial Management.*
D. Appleton and Company. New York, 1911. pp. 262-280, 281-293, 294-316.
- DURELL, FLETCHER.** *Fundamental Sources of Efficiency.*
J. B. Lippincott Company. Philadelphia, 1914. pp. 152-191.
- EMERSON, HARRINGTON.** *Efficiency as a Basis for Operation and Wages.*
Engineering Magazine Company. New York, 1909. pp. 102-155.
- EMERSON, HARRINGTON.** *The Twelve Principles of Efficiency.*
The Engineering Magazine Company. New York, 1913. pp. 205-238, 371-397.
- ENNIS, WILLIAM DUANE.** *Works Management.*
McGraw-Hill Book Company. New York, 1911. pp. 8-99.
- FISH, JOHN C. L.** *Engineering Economics.*
McGraw-Hill Book Company. New York, 1915. pp. 33-108.
- FRANKLIN, BENJAMIN A.** *Experiences in Efficiency.*
Engineering Magazine Company. New York, 1915. pp. 53-66, 94-147.
- GALLOWAY, LEE.** *Office Management—Its Principles and Practice.*
Ronald Press Company. New York, 1919. pp. 265-289.
- GALLOWAY, LEE.** *Organization and Management.*
Alexander Hamilton Institute. New York, 1913. pp. 175-192. (Vol. 2—Modern Business Course.)
- GANTT, H. L.** *Industrial Leadership.*
Yale University Press. New Haven, Conn., 1916. pp. 109-128.
- GANTT, H. L.** *Work, Wages and Profits.*
Engineering Magazine Company. New York, 1913. pp. 253-292.
- GANTT, H. L.** *Organizing for Work.*
Harcourt, Brace and Howe. New York, 1919. pp. 23-40.
- GERSTENBERG, C. W.** *Principles of Business.*
Prentice-Hall. New York, 1918. pp. 754-794.
- GOING, C. B.** *Principles of Industrial Engineering.*
McGraw-Hill Book Company. New York, 1911. pp. 59-155.
- HUMPHREYS, ALEX C.** *Lecture Notes on Some of the Business Features of Engineering Practice.*
Stevens Institute of Technology. Hoboken, N. J., 1912. pp. 20-29, 53-61, 168-359.
- HURLEY, EDWARD N.** *Awakening of American Business.*
Doubleday, Page and Company. New York, 1916. pp. 18-24.
- JACOBS, H. W.** *Betterment Briefs.*
John Wiley and Sons. New York, 1909. pp. 171-196.
- JENKINSON, M. W.** *The Workers' Interest in Costing.*
Gee and Company. London, Eng.
- JONES, EDWARD D.** *The Administration of Industrial Enterprises.*
Longmans, Green and Company. New York, 1916. pp. 169-187.
- JONES, FRANKLIN D. and HAMMOND, EDWARD K.** *Shop Management and Systems.*
The Industrial Press. 1918. pp. 80-109, 238-271.

- KENT, WILLIAM.** *Investigating an Industry.*
John Wiley and Sons. New York, 1913. pp. 37-51.
- KIMBALL, DEXTER S.** *Plant Management.*
Alexander Hamilton Institute. New York, 1919. pp. 52-91, 161-229. (Vol. 4—Modern Business Course.)
- KIMBALL, DEXTER S.** *Principles of Industrial Organization.*
McGraw-Hill Book Co. New York, 1913. pp. 110-168, 199-226.
- KNOEPEL, C. E.** *Graphic Production Control.*
The Engineering Magazine Company. New York, 1920. pp. 151-255, 363-381, 413-419.
- KNOEPEL, C. E.** *Installing Efficiency Methods.*
Engineering Magazine Company. New York, 1917. pp. 239-258.
- KNOEPEL, C. E.** *Organization and Administration.*
Industrial Extension Institute. New York, 1919. pp. 129-130, 132, 229-245. (Vol. 1—Factory Management Course.)
- LAWSON, F. M.** *Industrial Control.*
Isaac Pitman and Sons. New York, 1920. pp. 30-114.
- LEFFINGWELL, W. H.** *Scientific Office Management.*
A. W. Shaw Company. Chicago, 1917. pp. 54-58, 116-123, 195-202.
- LODGE, WILLIAM.** *Rules of Management.*
McGraw-Hill Book Company. New York, 1913. pp. 34-38, 53-57.
- MILLAR, THOMAS J.** *Management Bookkeeping.*
Charles & Edwin Lagton. London, Eng. pp. 40-46.
- NAYLOR, EMMETT HAY.** *Trade Associations—Their Organization and Management.*
Ronald Press Company. New York, 1921. pp. 182-205. (Contains a cost system for a cover paper manufacturing association.)
- PARKHURST, FREDERICK A.** *Applied Methods of Scientific Management.*
John Wiley & Sons. New York, 1912. pp. 50, 89-114.
- PARSONS, CARL C.** *Office Organization and Management.*
La Salle Extension University. Chicago, 1917. pp. 261-267, 273-284.
- SAMMONS, WHEELER.** *Keeping Up with Rising Costs.*
A. W. Shaw Company. Chicago, Ill., 1915. pp. 192. Numerous references.
- SCHULZE, J. WILLIAM.** *Office Administration.*
McGraw-Hill Book Company. New York, 1919. pp. 133-137.
- SCHULZE, J. WILLIAM.** *The American Office—Its Organization, Management and Records.*
The Ronald Press Company. New York, 1914. pp. 272-298.
272-298.
- SEVERAL AUTHORS.** *Working Conditions Wages and Profits.*
A. W. Shaw Company. Chicago, 1920. pp. 223-243.
- SEVERAL AUTHORS.** *Production Records.*
Business Training Corporation. New York, 1918. pp. 136. (Unit 5 of a Course in Modern Production Methods.)
- SHEPARD, GEORGE H.** *The Application of Efficiency Principles.*
The Engineering Magazine Company. New York, 1917. pp. 114-144, 324-356.

- SMITH, J. RUSSELL.** *The Elements of Industrial Management.*
J. B. Lippincott Company. Philadelphia, 1915. pp. 62-70, 243-255.
- SPARLING, SAMUEL E.** *Business Organization.*
The Macmillan Company. New York, 1906. pp. 134-160.
- TAYLOR, FREDERICK WINSLOW.** *Shop Management.*
Harper and Brothers. New York, 1911. pp. 115-121.
- THOMPSON, CLARENCE B.** *Scientific Management.*
Harvard University Press. Cambridge, Mass., 1914. pp. 420-430, 461-508, 544-568.
- THOMPSON, C. B.** *The Taylor System of Scientific Management.*
A. W. Shaw Co. Chicago, 1917. pp. 168. Numerous references.
- WHITEFORD, JAMES F.** *Factory Management Wastes: And How to Prevent Them.*
Nisbest and Company. London, Eng., 1919. pp. 123-144.
- WILLIAMSON, J. GILMOUR.** *Counting-House and Factory Organization.*
Isaac Pitman and Sons. New York, 1919. pp. 30-109, 132-151.
- WOODS, C. E.** *Organizing a Factory.*
A. W. Shaw and Company. Chicago, 1909. pp. 61-190. (The Business Man's Library—Vol. 6.)

IV—BOOKS WITH COST MATERIAL FOR DIFFERENT INDUSTRIES.

BAKING

- MEGGISON, F.** *Bakers' Accounts.*
Gee and Company. London, Eng., 1908. pp. 114.. (Vol. 50—Accountant's Library.)

BANKING

- DAVIS, J. F.** *Bank Organization, Management and Accounts.*
Isaac Pitman and Sons. New York, 1919. pp. 70-149.
- KNIFFIN, WILLIAM H., Jr.** *Practical Work of a Bank.*
The Bankers' Publishing Company. New York, 1915. pp. 537-568.
- LANGSTON, L. W.** *Practical Bank Operation.*
Ronald Press Company. 1921. pp. 526-633. (Vol. 2.)
- NIXON, ALFRED and STAGG, J. H.** *Accounting and Banking.*
Longmans, Green and Company. New York, 1907. pp. 193-204 deal with manufacturing costs. pp. 244-260 deal with bank accounts. pp. 305-320 deal with hotel accounts and gas accounts. pp. 376-388 deal with collieries and building societies.
- THOMAS, F. W.** *Cost Accounting in a Bank.*
F. W. Thomas. Toledo, Ohio, 1910. pp. 52.
- — *Cost Control as an Aid to Bank Management.*
A. W. Shaw Company. Chicago.
- — *Accounting and Costs.*
A. W. Shaw Company. Chicago, 1918. pp. 225. (The Shaw Banking Series.)

BREWING

- LANHAM, H. Brewers and Bottlers' Accounts.**
Gee and Company. London, England, 1916. (Vol. 44—Accountant's Library.)
- THORNTON, FRANK W. Brewery Accounts.**
Ronald Press Company. New York, 1913. pp. 102.

BUILDING AND CONSTRUCTION

- ARTHUR, WILLIAM. Estimating Building Costs.**
David Williams Company. New York, 1917. pp. 211.
- GILLETTE, HALBERT P. and DANA, RICHARD T. Cost Keeping and Management Engineering.**
McGraw-Hill Book Co. New York, 1916. pp. 64-109, 127-339.
- GILLETTE, H. P. Earthwork and Its Cost.**
McGraw-Hill Book Co. New York, 1921. (Third Edition.) pp. 1346—numerous references.
- GRANT, H. D. Accounting for Contractors.**
Biddle Business Publications. New York, 1921.
- HAUER, D. J. Economics of Contracting.**
Baumgartner. 1911. pp. 11-23, 261-264.
- HAUER, D. J. Modern Management Applied to Construction.**
McGraw-Hill Book Company. New York, 1918. pp. 117-130.
- NISBET, A. G. Terminal Cost Accounts.**
London, England, 1906. (Vol. 46—Accountants' Library.) In English practice terminal costs are kept for engineers, constructors, bridge builders, and construction concerns.
- RADFORD, W. A. Radford's Estimating and Contracting.**
Radford Architectural Company. New York, 1913. pp. 887.
- ROSS, G. ED. Cost Keeping and Construction Accounting.**
The Ross System Company. Salem, Oregon, 1919. (Second Edition.) pp. 171.
- SEABROOK, E. L. How to Make the Business Pay.**
(A practical treatise on business management and cost accounting for contractors in sheet metal work, plumbing, heating, electrical work, and building construction, etc.) Sheet Metal Publication Company. New York, 1916. pp. 15-99.
- TAYLOR, T. W. and THOMPSON, S. E. Concrete Costs.**
John Wiley and Sons. New York, 1912. pp. 709.
- WALBANK, JOHN A. Builders' Accounts.**
Gee and Company. London, Eng., 1904. (Second Edition.) pp. 87. (The Accountants' Library—Vol. 3.)
- WALKER, F. R. Practical Cost Keeping for Contractors.**
F. R. Walker. Chicago, 1916. pp. 723.

ENGINEERING

- BARKER, ARTHUR H.** *Management of Small Engineering Workshops.*
Technical Publishing Company. Manchester, Eng., 1903. pp. 183-208.
- BURTON, F. G.** *Engineering Estimates and Cost Accounts.*
Technical Publishing Company. Manchester, England, 1900.
- BURTON, F. G.** *Engineers' and Shipbuilders' Accounts.*
Gee and Company. London, England, 1902. pp. 108. (Accountants Library—Vol. 14.)
- BURTON, F. G.** *The Commercial Management of Engineering Works.*
The Scientific Publishing Company. Manchester, England, 1905. (Second Edition.) pp. 59-109, 271-364.
- COLEMAN, T. E.** *The Civil Engineers Cost Book.*
London, England, 1916. (Second Edition.) pp. 381.
- DAVIES, JOHN P.** *Engineering Office Systems and Methods.*
McGraw-Hill Book Company. New York, 1915. pp. 228-284.
- GILLETTE, HALBERT P. and DANA, RICHARD T.** *Mechanical and Electrical Cost Data.*
McGraw-Hill Book Company. New York, 1918. pp. 82-145.
- A GENERAL MANAGER.** *Engineering Estimates, Costs and Accounts.*
Crosby, Lockwood and Son. London, England, 1896. (Second Edition.) pp. 255.
- PEARN, S. and PEARN, F.** *Workshop Costs for Engineers and Manufacturers.*
Technical Publishing Company. London, England, 1904.
- SMITH, D. and PICKWORTH, P. C. N.** *Engineers' Costs and Economical Workshop Production.*
Emmott Company. Manchester, England, 1916. (Second Edition.)
- SPENCER, HENRY.** *Commercial Organization of Engineering Factories.*
Spon and Chamberlain. New York, 1907. pp. 29-31, 32-62, 95-154.
- SUGGATE, A.** *The Elements of Engineering Estimates.*
The Technical Publishing Company. London, Eng. pp. 53-91.

FARMING

- CARD, FRED W.** *Farm Management.*
George Sully and Company. New York, 1913.
- CORNELL, C. D.** *Farm Accounts.*
Isaac Pitman and Sons. New York, 1919. pp. 106.
- LARSON, CARL W.** *Milk Production Cost Accounts.*
Columbia University Press. New York, 1916. pp. 60.
- ORWIN, C. S.** *The Determination of Farming Costs.*
Clarendon Press. Oxford, England, 1917. pp. 144.
- SCOVILL, H. T.** *Farm Accounting.*
D. Appleton and Company. New York, 1918. pp. 429.

FOUNDRIES AND MACHINE SHOPS

- BELT, ROBERT E.** **Foundry Cost Accounting—Practice and Procedure.**
Cost Engineering Company. Cleveland, 1919. pp. 271.
- BEST, J. W.** **The Cost Accounts of an Engineer and Ironfounder.**
Gee and Company. London, England, 1901. (Second Edition.) pp. 94.
- DEAN, STUART.** **Shop and Foundry Management.**
David Williams Company. New York, 1913. pp. 43-63, 69-87, 203-212.
- FERGUSON, WILLIAM B.** **The Art of Estimating with Special Reference to Unstandardized Operations as in Jobbing Shops or Repair Work.**
McGraw-Hill Book Company. New York, 1915. pp. 169.
- KAUP, WILLIAM J.** **Machine Shop Practice.**
John Wiley and Sons. New York, 1911. pp. 210-222.
- KNOEPEL, C. E.** **Maximum Production in Machine Shop and Foundry.**
Engineering Magazine Company. New York, 1911. pp. 31-53, 95-127, 268-365.
- PAYNE, DAVID W.** **Founder's Manual.**
D. Van Nostrand Company. New York, 1917. pp. 587-632.
- VAN DEVENTER, JOHN H.** **Handbook of Machine Shop Management.**
McGraw-Hill Book Company. New York, 1915. pp. 227-333.

FURNITURE AND WOODWORKING

- TIMKEN, FRANK H.** **Accounting in the Furniture and Woodworking Industries.**
Trade Periodical Company. Chicago, 1915. pp. 118.
- BIGELOW, CARLE M.** **Installing Management in Woodworking Plants.**
Engineering Magazine Company. New York, 1920. pp. 58-72, 201-226, 233-248, 259-314.

GARAGES

- HOLLISTER, HORACE E.** **Practical Garage Accounting.**
Garage Systems Company. Rockford, Ill., 1916. pp. 173.
- — **The Accounts of a Motor Cab Company.** Reprinted from **Articles in the Accountant.**
Gee and Company. London, England, 1911. pp. 46.
- — **How to Run a Retail Automobile Business at a Profit.**
A. W. Shaw Company. Chicago, 1918. pp. 69-122, 177-208.

HOTELS AND INSTITUTIONS

- BELL, S.** **A Report on Accounting Administration for Correctional Institutions.**
Windermere Press, Chicago, 1914. pp. 91.
- COLE, WILLIAM M.** **Cost Accounting for Institutions.**
Ronald Press Company. New York, 1913. pp. 248.

DICKSEE, LAWRENCE R. Hotel Accounts.

Gee and Company. London, England, 1905. pp. 75. (Accountants' Library—Vol. 37.)

FLINT, C. A. Flint's Cost Finding System for Hotels, Restaurants and Cafeterias.

C. A. Flint. Seattle, Washington, 1917. pp. 168.

HUTCHINSON, J. HOWARD. School Costs and School Accounting.

Teachers College, Columbia University. New York City, 1914. pp. 151.

PIXLEY, FRANCIS W. Clubs and Their Management.

Isaac Pitman and Sons. New York, 1914. pp. 121-140.

THORNE, W. V. S. Hospital Accounting and Statistics.

E. P. Dutton and Company. New York, 1918. pp. 119.

— — — **Hospital Accounting and Statistics.**

Thompson-Brown Co. Boston, Mass., 1908. pp. 85.

Note: See also Nixon, Alfred and Stagg, J. H. under Banking in this section.

JEWELLERS

EDWARDS, ALLEN. Jewellers', Silversmiths', and Kindred Traders' Accounts.

For manufacturing jewellers, wholesale and retail jewelers and diamond merchants. Gee and Company. London, England, 1903. pp. 167. (Accountants' Library—Vol. 23.)

LUMBER

JONES, ARTHUR F. Lumber Manufacturing Accounts.

Ronald Press Company. New York, 1914. pp. 112.

KELLOGG, R. S. Lumber Industry.

Ronald Press Company. New York, 1914. pp. 58-86.

— — — **How to Run a Retail Lumber Business at a Profit.**

A. W. Shaw Company. Chicago, 1917. pp. 75-145.

MINING

CHARLTON, W. H. American Mine Accounting.

McGraw-Hill Book Company. New York, 1913. pp. 367.

DICKSEE, LAWRENCE R. Mines Accounting and Management.

Gee and Company. London, England, 1914. pp. 100.

FINLAY, JAMES R. The Cost of Mining.

McGraw-Hill Book Company. New York, 1921. (Third Edition.) pp. 39-51.

GODDEN, D. and ROBERTSON, W. N. Australian Mining Companies Accounts.

Gee and Company. London, Eng., 1902. pp. 78.

IBOTSON, J. G. P. Quarry and Stone Merchants' Accounts.

Gee and Company. London, England, 1904. pp. 110. (Vol. 27—Accountant's Library.)

- JONES, E. HORTON. Smelter Construction Costs.**
McGraw-Hill Book Co. New York, 1914. pp. 152.
- LAWN, JAMES G. Mine Accounts and Mining Bookkeeping.**
Charles Griffin and Company. London, England, 1909. (Sixth Edition.)
pp. 147.
- LOCK, FRED J. West African Gold Mining Accounts.**
Gee and Company. London, England, 1910. pp. 134.
- McGARRAUGH, ROBERT. Mine Bookkeeping.**
McGraw-Hill Book Company. New York, 1920. pp. 118.
- SKINNER, E. N. Mining Costs of the World.**
McGraw-Hill Book Company. New York, 1915. pp. 406.
- TAIT, G. W. Gold Mine Accounts and Costing.**
Isaac Pitman and Sons. New York, 1912. pp. 93.
- WALLACE, DAVID. Simple Mine Accounting.**
McGraw-Hill Book Company. New York, 1909. pp. 78.
- Note: See also Nixon, Alfred and Stagg, J. H., under Banking in this section.

MISCELLANEOUS

- CALVERT, ALFRED. Shipping Office Organization Management and Accounts.**
Isaac Pitman and Sons. New York, 1920. pp. 153-196.
- CHANTREY, W. H. Theatre Accounts.**
Gee and Company. London, Eng., 1902. pp. 83. (Accountants' Library.—
Vol. 5.)
- CROSFIELD, A. W. E. Case and Freight Costs.**
Isaac Pitman and Sons. New York, 1916. pp. 62.
- DAY, JULIUS E. Stockbroker's Office Organization, Management and Accounts.**
Isaac Pitman and Sons. New York, 1921. pp. 104-231.
- DOWD, ALBERT A. Tools and Patterns.**
Industrial Extension Institute. New York, 1918. pp. 337-345, 421-428. (Vol.
4—Factory Management Course.)
- FOX, WILLIAM H. Accountants' Accounts.**
Gee and Company. London, England, 1888. pp. 82.
- GOULD, GERALD B. and HUBBARD, CARLETON W. The Cost of Power.**
Fuel Engineering Company. New York, 1914. pp. 13-21, 105-120.
- JOHNSON, GEORGE. Bookkeeping and Accounts for Grain, Flour, Hay, Seed and Allied Trades.**
Gee and Company. London, Eng. (Vol. 10—Accountants' Library.)
- LUND, J. and RICHARDSON, G. H.**
Gee and Company. London, England, 1902. pp. 72. (Accountants' Library—
Vol. 8.)
- MACKEE, JOHN. Woollen and Other Warehousemen's Accounts.**
Gee and Company. London, Eng., 1906. pp. 76.

MOXEY, EDWARD J., Jr., GREELEY, HAROLD DUDLEY, JEFFERSON, HOWARD M., GRUNDMAN, OTTO A. Practical Accounting Methods.

Key Publishing Company. New York, 1913. pp. 135-364 deal with various special fields of cost accounting, such as, railway, city, gas, department store and brewery costs.

MYERS, DAVID M. Preventing Losses in Factory Power Plants.

Engineering Magazine Co. New York, 1915. pp. 508-560.

NORTON, S. V. The Motor Truck as an Aid to Business Profits.

A. W. Shaw Company. Chicago, 1918. pp. 33-78.

POLAKOV, WALTER N. Mastering Power Production.

Engineering Magazine Company. New York, 1921. pp. 300.

ROGERS, J. Newspaper Building.

Harper and Brothers. New York, 1918. pp. 265-308.

WOLFE, S. HERBERT. The Examination of Insurance Companies.

The Insurance Press. New York, 1910. Numerous references.

MOTION PICTURES

SCHAY, E. Manual of Goldwyn Branch Operations.

Published by Author. New York, 1920. pp. 50.

MUNICIPAL

ALLCOCK, JOHN. Municipal Accounts.

Gee and Company. London, Eng., 1903. pp. 190. (Accountants' Library—Vol. 21.)

EGGLESTON, DEWITT CARL. Municipal Accounting.

Ronald Press Company. New York, 1914. pp. 456.

HANDBOOK OF MUNICIPAL ACCOUNTING. Prepared under the direction of William H. Allen, Henry Bruere, Frederick A. Cleveland, by the Bureau of Municipal Research.

D. Appleton and Company. New York, 1914. pp. 318.

PAINTING

KELLY, A. A. Expert Estimator and Business Book.

Prepared for the use of house and sign painters and interior decorators, etc.

A. A. Kelly. Malvern, Pa., 1912. (Second Edition.) pp. 116.

VANDERWALKER, FRED N. Estimates, Costs and Profits, Exterior Painting, Interior Decorating.

F. J. Drake. Chicago, 1916. (Second Edition.) pp. 127.

PLUMBING

— — Metal Worker, Plumber and Steam Fitter, Estimating, Cost Keeping and Profit Making.

David Williams Company. New York, 1914. pp. 380.

PRINTING

- DAVIS, A. E.** *How to Find Costs in Printing.*
Oswald Publishing Company. New York, 1914. pp. 120.
- JOBSON, WALTER.** *Accounting for Printing Concerns.*
Press of Jobson Printing Company. Louisville, Kentucky, 1914. pp. 106.
- LAKIN-SMITH, H.** *Printers' Accounts.*
Gee and Company. London, England, 1902. pp. 17. (Accountants' Library. Vol. 17.)
- PORTE, R. T.** *How to Figure Costs in Printing Offices.*
Minnesota Cost System Company. Minneapolis, 1914. pp. 134.
- SWEETLAND, CHARLES A.** *Publishers' and Printers' Accounts.*
American School of Correspondence. Chicago, 1909. pp. 91.

PUBLIC UTILITIES

- ADAMS, HENRY C.** *American Railway Accounting—A Commentary.*
Henry Holt and Company. New York, 1918. pp. 465.
- BROCKWAY, W. B.** *Electric Railway Accounting.*
McGraw Publishing Company. New York. 1906. pp. 84.
- EATON, J. SHIRLEY.** *Handbook of Railroad Expenses.*
McGraw-Hill Book Company. New York. 1913. pp. 559.
- EDWARDS, H. M.** *Electric Light Accounts and Their Significance.*
McGraw-Hill Book Company. New York, 1914. pp. 172.
- FISHER, J. ALFRED.** *Railway Accounts and Finance.*
George Allen and Company. London, Eng., 1912. (Fourth Edition.) pp. 588.
- FORSE, WILLIAM H., Jr.** *Electric Railway Auditing and Accounting.*
McGraw Publishing Company. New York. 1908. pp. 157.
- HOOPER, WILLIAM E.** *Railroad Accounting.*
D. Appleton and Company. New York, 1915. pp. 461.
- JOHNSON, GEORGE.** *Electric Lighting Accounts.*
Gee and Company. London, Eng., 1904. pp. 128. (Accountants' Library—Vol. 29.)
- MAY, IRVILLE A.** *Street Railway Accounting.*
Ronald Press Company. New York, 1917. pp. 454.
- MULHALL, JOHN F. J.** *Quasi—Public Corporation Accounting and Management.*
Corporation Publishing Company. Boston, Mass., 1905. pp. 28-175, 179-182.
- McHENRY, E. H.** *Rules for Railway Location and Construction.*
The Engineering News Publishing Company. New York, 1903. pp. 49-74.
- SAKOLSKI, A. M.** *American Railroad Economics.*
The Macmillan Company. New York, 1913. pp. 169-264.
- SUFFERN E. AND SON.** *Railroad Operating Costs.*
Suffern and Son. New York, 1912. pp. 144. Vol. 2.

— — Gas Accounts.

Gee and Company. London, Eng., 1905. pp. 112. (Accountants' Library—Vol. 7.)

REAL ESTATE

HOPKINSON, JOSEPH. *The Real Estate Accountant.*

E. W. Rugg Company. Winnipeg, Manitoba, 1914. pp. 144.

MUCKLOW, WALTER. *Real Estate Accounts.*

Ronald Press Company. New York, 1917. pp. 357.

RETAIL STORES

BAYLEY, J. ERNEST. *Drapery Business Organization, Management and Accounts.*

Isaac Pitman and Sons. New York, 1920. pp. 30-38, 200-250, 251-288.

GOODWIN, FRANK E. *Cost Accounting Pathfinder.*

Midland Publishing Company. St. Louis, Mo., 1910. (Third Edition.) pp. 128.

SWEETLAND, CHARLES A. *Department Store Accounts.*

American School of Correspondence. Chicago, 1910.

WALKER, J. C. *Retail Accounting and Store Management.*

South-Western Publishing Company. Cincinnati, 1916. pp. 91.

CARTHAGE, PHILIP I. *Retail Organization and Accounting Control.*

D. Appleton and Company. New York, 1920. pp. 349.

SHOES

HEADEY, L. C. *Boot and Shoe Costings.*

Gee and Company. London, England.

SMALL, FREDERIC L. *Treatise on Comprehensive Accounting Methods Adapted to Shoe Manufacturing and other Industries.*

L. & S. Printing Company. Boston, Mass., 1914. pp. 227.

TEXTILES

BARKER, A. F., AND EBER, MIDGELY. *Analysis of Woven Fabrics.*

D. Van Nostrand Company. New York, 1914. pp. 229-253.

DAY, CLARENCE MUNRO. *Silk Mill Costs.*

Clarence M. Day. New York, 1912. pp. 70.

HARDMAN, A. H. *Productive Costs in Cotton Spinning Mills.*

Emmott and Co. London, Eng., 1912. pp. 132.

HEYLIN, H. BROUGHAN. *Cotton Weaver's Handbook.*

J. B. Lippincott Company. Philadelphia, 1908. pp. 137-161.

NICHOLS, H. W. *Method of Determining Costs in a Cotton Mill.*

H. W. Nichols. New Bedford, Mass., 1915. pp. 115.

NICHOLS, WILLIAM G. *Methods of Cost Finding in Cotton Mills.*

E. L. Barry. Waltham, Mass., 1900. pp. 70.

NORTON, G. P. Textile Manufacturers' Bookkeeping.
Simpkin. London, Eng., 1900. pp. 246-271.

V—BOOKS DEALING WITH SPECIAL PHASES OF COST ACCOUNTING.

BAILLET, H. F. Overhead Expense and Percentage Methods.

D. Williams Company. New York, 1915. pp. 128.

CHURCH, A. HAMILTON. Production Factors.

Engineering Magazine Company. New York, 1916. pp. 187. (Overhead.)

CHURCH, A. HAMILTON. The Proper Distribution of Expense Burden.

Engineering Magazine Company. New York, 1912. pp. 144.

DICKSEE, LAWRENCE R. Office Machinery and Appliances.

Gee and Company. London, Eng., 1918. pp. 154.

FARNHAM, DWIGHT T. Executive Statistical Control.

Industrial Extension Institute. New York, 1917. pp. 37-55, 58-71.

FICKER, NICHOLAS THIEL. Shop Expense Analysis and Control.

Industrial Management Co. New York, 1917. pp. 236.

FLOY, HENRY. Value for Rate-Making.

McGraw-Hill Book Co. New York, 1916. pp. 235-311. (Depreciation.)

FOSTER, HORATIO A. Engineering Valuation of Public Utilities and Factories.

D. Van Nostrand Company. New York, 1913. (Second Edition.) pp. 147-218, 226-234. (Depreciation.)

FRANKLIN, BENJAMIN A. Cost Reports for Executives.

The Engineering Magazine Company. New York, 1913. pp. 149.

FREDERICK, J. GEORGE. Business Research and Statistics.

D. Appleton & Company. New York, 1920. pp. 251-268. (Presentation of cost reports.)

GARRY, H. S. Multiple Cost Accounts.

Gee and Company. London, England, 1906. pp. 97. (The Accountants' Library—Vol. 42.) Multiple costs used in plants making a number of articles whose cost and selling price vary considerably.

GARRY, H. S. Process Cost Accounts.

Gee and Company. London, England, 1908. pp. 152. (The Accountant's Library—Vol. 49.) Process costs used chiefly in chemical and allied industries.

GRUNSKY, CARL EWALD, AND GRUNSKY, CARL EWALD, JR. Valuation, Depreciation and the Rate-Base.

John Wiley & Sons. New York, 1916. pp. 387. (Several references.)

HAYES, HAMMOND V. Public Utilities. Their Cost New and Depreciation.

D. Van Nostrand Co. New York, 1916. pp. 182-205 and other references.

HAZELIP, J. Multiple-Shop Accounts.

Gee and Company. London, Eng., 1903. pp. 114. (Accountants' Library—Vol. 24.)

HERZ, EUGENE. Controlling Profits—Simplified Efficiency Methods in Store Record Keeping.

Laird and Lee. Chicago, 1917. pp. 103.

- LEAKE, P. D. Depreciation and Wasting Assets.**
Isaac Pitman and Son. New York, 1917. pp. 195.
- LEE, JAMES M. Language for Men of Affairs.**
Ronald Press Company. New York, 1920. pp. 267-364. (Presentation of Cost Reports.) Vol. 2—Business Writing.
- LUNT, JULIUS. Departmental Cost Keeping.**
Gee and Company. London, Eng. In English practice departmental costs are synonymous with costs of intermediate processes as distinct from the cost of the complete manufacturing process.
- MATHESON, EWING. The Depreciation of Factories, Mines and Industrial Undertakings and Their Valuation. (4th Edition.)**
Spon and Chamberlain. New York, 1910. pp. 230.
- McKAY, CHARLES W. Valuing Industrial Properties.**
Industrial Extension Institute. New York, 1918. pp. 108-271. (Vol. 12. Factory Management Course.)
- MITCHELL, G. A. Single Cost Account.**
Gee and Company. London, Eng., 1907. (The Accountants' Library—Vol. 47.) Single cost accounts applicable to a plant where a basis of measurement is readily provided, such as, the ton, pound, barrel, etc.
- PARKHURST, FREDERIC A. The Predetermination of True Costs and Relatively True Selling Prices.**
John Wiley and Sons. New York, 1916. pp. 96.
- PARKHURST, FREDERIC A. Symbols.**
John Wiley and Sons. New York, 1917. pp. 165.
- RINDFOOS, C. S. Purchasing.**
McGraw-Hill Book Company. New York, 1915. pp. 107-162. (Stores.)
- SALIERS, EARL A. Principles of Depreciation.**
Ronald Press Company. New York, 1915. pp. 200.
- TWYFORD, H. B. Purchasing.**
D. Van Nostrand Company. New York, 1915. pp. 133-161. (Stores.)
- TWYFORD, H. B. Storing.**
D. Van Nostrand Company. New York, 1918. pp. 200.
- WHITEHORN, W. J. Costing by Machinery.**
F. Fleming, Dorking, England, 1916.
- — — **Labor.**
A. W. Shaw Company. Chicago, 1915. pp. 159-173. (Vol. 4. The Library of Factory Management. Separate book now. Last printing 1920.)
- — — **Materials and Supplies.**
A. W. Shaw Company. Chicago, 1915. pp. 216. (Vol. 3. The Library of Factory Management. Separate book now. Last printing 1920.)
- — — **Operation and Costs.**
A. W. Shaw Company. Chicago, 1915. pp. 101-205. (Vol. 5. The Library of Factory Management. Separate book now. Last printing 1920.)
- — — **Purchasing and Employment.**
A. W. Shaw Company. Chicago, 1917. pp. 86-92. (Formerly issued under title of the Library of Business Practice—Vol. 3.)