Journal of Accountancy

Volume 51 | Issue 5

Article 7

5-1931

Current Literature

American Institute of Accountants. Library

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

Part of the Accounting Commons

Recommended Citation

American Institute of Accountants. Library (1931) "Current Literature," *Journal of Accountancy*: Vol. 51 : Iss. 5 , Article 7. Available at: https://egrove.olemiss.edu/jofa/vol51/iss5/7

This Article is brought to you for free and open access by the Archival Digital Accounting Collection at eGrove. It has been accepted for inclusion in Journal of Accountancy by an authorized editor of eGrove. For more information, please contact egrove@olemiss.edu.

Current Literature

Compiled in the Library of the American Institute of Accountants

[Photostatic reproductions (white printing on a black background) of most of the articles listed in THE JOURNAL OF ACCOUNTANCY or Accountants' Index may be obtained from the library of the American Institute of Accountants, 135 Cedar Street, New York, at a rate of 25 cents a page $(8\frac{1}{2})$ in. x 11 in.), at 35 cents a page $(11\frac{1}{2})$ in. x 14 in.), plus postage. Members and Associates of the American Institute of Accountants are entitled to a discount of 20 per cent. Identify the article by author, title, name of periodical in which it appeared, date of publication and paging. Payment must accompany all orders.]

ACCOUNTANTS

Duties and Responsibilities

Schlesinger, Hymen. Liability of Accountants. CERTIFIED PUBLIC AC-COUNTANT, March 1931, p. 73-5.

ACCOUNTING

France

Wasserman, Max J. Accounting Practice in France During the Period of Monetary Inflation (1919–1927). ACCOUNTING REVIEW, March 1931, p. 1–32.

APARTMENT HOUSES

Cost Accounting

Simple System of Operating Cost Records for Apartment Houses. BUILDINGS AND BUILDING MANAGEMENT, March 23, 1931, p. 51-5.

Cost of Operation

Hostetler, L. M. Apartment Operating Costs; Experience Report on Average Yearly Cost per Average Room of Typical Operating Items. NATIONAL REAL ESTATE JOURNAL, March 16, 1931, p. 33-4.

BANKS AND BANKING, BANK-HOLDING COMPANIES

Accounting

Cartinhour, G. T. Accounting Aspects of the Bank-Holding Corporation. JOURNAL OF ACCOUNTANCY, April 1931, p. 281-95.

BANKS AND BANKING, CENTRAL BANKS

Weller, G. A. Central Banking. ACCOUNTANT IN AUSTRALIA, February 1931, p. 104-11.

BOOKKEEPING

Littleton, A. C. Cost Approach to Elementary Bookkeeping. ACCOUNTING REVIEW, March 1931, p. 33-7.

History

Howard, Stanley E. Charge and Discharge. ACCOUNTING REVIEW, March 1931, p. 51-6.

BUDGETS, BUSINESS

Fletcher, F. Richmond. Budgetary Control and its Relation to Business Forecasting. COST AND MANAGEMENT, March 1931, p. 75-82.

CHAIN STORES

Cost Accounting

Clark, Franklin S. Mechanizing Chain Store Cost and Record Control. CHAIN STORE REVIEW, April 1931, p. 17-8, 36.

CHEMICALS

Cost Accounting

Staniforth, L. Costing in the Chemical Industry-Part 2. COST ACCOUNTANT, February 1931, p. 240-5.

CLOSING THE BOOKS

Rea, George. Closing Books of Account on the Fifth of the Month. New York, National Association of Cost Accountants, March 15, 1931. (N. A. C. A. BULLETIN, vol. 12, no. 14, section 1, p. 1125-39.)

COÖPERATIVE APARTMENTS

Cost Accounting

Woods, J. B. C. What Coöperative Apartment House Accounts Should Disclose to Tenants. AMERICAN ACCOUNTANT, March 1931, p. 78-80.

CORPORATIONS

Accounting

Geier, George J., and Mautner, Oscar. Internal Controls of Departmental Activities. CORPORATE PRACTICE REVIEW, March 1931, p. 19-29.

COST AND FACTORY ACCOUNTING

Cathles, Albert. Value and Limitation of Costing in Industry. ACCOUNT-

ANTS' MAGAZINE, March 1931, p. 154–63. O'Brien, George E. Pace Accounting to Production; A Business Indicator Which Shows Vital Cost Facts Daily. FACTORY AND INDUSTRIAL MAN-AGEMENT, March 1931, p. 408-11.

Departmental

Benton, Harry W. Here's Something to Teach Your Foremen-Hours Saved Are Profits Gained. FACTORY AND INDUSTRIAL MANAGEMENT, March 1931, p. 415-6.

Standard Costs

Service, Robert B., Jr. Accounting Through the Medium of Standard Costs. New York, National Association of Cost Accountants, March 1, 1931. (N. A. C. A. BULLETIN, vol. 12, no. 13, section 1, p. 1043-62.)

Waterbury, J. A. Standard Costs. Cost and Management, March 1931, p. 66-74.

DEPRECIATION, DEPLETION AND OBSOLESCENCE

Rolnik, Max. Reasonableness, the Basis for Depreciation. TAX MAGAZINE, March 1931, p. 95–7, 116.

Buildings

Reeves, Cuthbert E. Building Depreciation; a Table Designed to Account Systematically for Both Age and Observed Physical Condition. NATIONAL REAL ESTATE JOURNAL, March 30, 1931, p. 29-30.

Land

Ballard, J. W. Asks Accounting Recognition of Fact that Land Does Depreciate. AMERICAN ACCOUNTANT, March 1931, p. 74-5.

ECONOMICS

Sadler, Geoffrey F. Future of the Accountant in Economics and Industrial Ethics. ACCOUNTANT, February 21, 1931, p. 241-5.

EDUCATION

Kendrick, Hazen W. Need for Accounting in the Law School Curriculum. ACCOUNTING REVIEW, March 1931, p. 38-41.

Myer, Joseph C. Teaching the Accountant the History and Ethics of His Profession. Accounting Review, March 1931, p. 47-50.

Schlauch, William S. Content of a Mathematics Course for Collegiate Schools of Business. ACCOUNTING REVIEW, March 1931, p. 42-6.

EXAMINATIONS

Dixon, S. How to Take an Examination. ACCOUNTANTS' JOURNAL (England), March 1931, p. 786–96.

EXECUTORS AND TRUSTEES

Roberts, F. Wills and the Winding-up of Estates. ACCOUNTANTS' JOURNAL (England), March 1931, p. 797-801.

FOUNDRIES, IRON AND STEEL

Accounting

Freese, Homer J. Methods of Overhead Distribution for Steel Foundries. New York, National Association of Cost Accountants, March 1, 1931. (N. A. C. A. BULLETIN, vol. 12, no. 13, section 2, p. 1064–71.)

GAMBLERS

Accounting

Macart, Tams. Accounting for Gamblers. JOURNAL OF ACCOUNTANCY, April 1931, p. 254-67.

GRAPHIC METHODS

Hovey, Floyd F. Present Cost Facts Graphically. FACTORY AND INDUSTRIAL MANAGEMENT, April 1931, p. 599-601, 646.

INCOME

Marshall, Ralph S. What is Income for New York Franchise Tax Purposes. TAX MAGAZINE, March 1931, p. 91-4, 116.

INDEXING AND FILING

Mack, Elmer L. Arranging a Document File and Index. CORFORATE PRAC-TICE REVIEW, February 1931, p. 32-6.

INVENTORIES

Lindblom, William V. Should the Financial Executive Control Inventories? FACTORY AND INDUSTRIAL MANAGEMENT, March 1931, p. 439-41.

LIVESTOCK

Accounting

Woodbridge, Frederick W. System of Accounting Procedure for Livestock Ranches. Austin, Texas, University of Texas, Bureau of Business Research, October 22, 1930. 193 p. (University of Texas Bulletin, No. 3040, Research Monograph no. 5.)

MOVING PICTURE INDUSTRY

Accounting

Kaplan, Alfred. Some Accounting Methods Peculiar to Motion Picture Producers and Distributors. CERTIFIED PUBLIC ACCOUNTANT, March 1931, p. 77-9, 82-3.

MUNICIPAL PURCHASING

Smith, Peter A. Purchasing Outline for a Small Municipality. AMERICAN CITY, March 1931, p. 91-3.

MUNICIPAL STATISTICS

United States. Census, Bureau of. Financial Statistics of Cities Having a Population of Over 30,000, 1928. Washington, D. C., Government Printing Office, 1931. 509 p.

NEW FINANCING

Horwath, Ernest B. Survey and Report by Accountants on New Financing. CORPORATE PRACTICE REVIEW, March 1931, p. 50-5.

NEW PRODUCTS

Cost Accounting

Control of New-Product Development. FACTORY AND INDUSTRIAL MANAGEMENT, March 1931, p. 437-8, 454.

OILS

Accounting

American Petroleum Institute. Revisions, Uniform System of Accounts for the Oil Industry; Adopted by the Board of Directors of the American Petroleum Institute, Revisions to March 1, 1931. New York, The Institute, 1931. 2р.

PAYROLLS

Mueller, V. Payroll Accounting. New York, National Association of Cost Accountants, March 15, 1931. (N. A. C. A. BULLETIN, vol. 12, no. 14, section 2, p. 1140-6.)

PUBLIC UTILITIES

Rates

Garrett, Paul Willard. Why Utility Rates do Not Fluctuate with the Values of Securities. PUBLIC UTILITIES FORTNIGHTLY, March 19, 1931, p. 351-4.

PURCHASING

Geier, George J., and Mautner, Oscar. Records of Corporation Purchases. CORPORATE PRACTICE REVIEW, February 1931, p. 41-51.

RAILROADS

Consolidations

Hungerford, Edward. "Economies" of the Proposed Railroad Consolidations; Facts and Fallacies About Their Effect Upon the Operating Costs of the Companies, and Upon the Help They Will and Will Not Extend in Meeting the Growing Competition from Other Carriers. PUBLIC UTILITIES FORT-NIGHTLY, March 19, 1931, p. 323-31.

REPORTS

Binder, B. H. Report Writing. ACCOUNTANT, March 7, 1931, p. 305-9.

SHIPS AND SHIPPING

Accounting

Clader, Will-A. Accounting for Fleet Corporation Vessels. JOURNAL OF AC-COUNTANCY, April 1931, p. 268-80.

STATEMENTS, FINANCIAL

Knoeppel, C. E. When is a Business "Out of Bounds"? Part 2. Analysis of "Financial Relationships." FACTORY AND INDUSTRIAL MANAGEMENT, March 1931, p. 421–3.

STOCK, TRANSFER OF

Branson, F. H. E. Share Registration and Transfer Work in Special Relation to Recent Frauds. ACCOUNTANT, March 14, 1931, p. 338-43.
Lindsell, Gerald. Operation and Audit of a Stock Transfer Agency. CANADIAN CHARTERED ACCOUNTANT, March 1931, p. 257-69.

STOCK EXCHANGE

Dunnigan, William. Practical Stock Market Forecasting. Boston, Massachusetts, Financial Publishing Company, c 1931. 92 p.

STORES SYSTEMS AND STOCK RECORDS

Burton, J. H. Costs and Stores Accounts. Accountants' Journal (N. Z.), February 1931, p. 256-9.

SURPLUS

Nicklaus, H. F. Holds Items of Profit-Loss Character Should Not Be Entered in Surplus. AMERICAN ACCOUNTANT, March 1931, p. 72-3.

TAXATION, UNITED STATES

Income and Excess Profits

Klein, Joseph J. 1931 Cumulative Supplement to Federal Income Taxation. New York, John Wiley & Sons, Incorporated, 1931. 538 p.
Sherwood, J. F. Income Tax Accounting: an Interpretation of the Revenue Act. Edition 6. Cincinnati, Chicago, New York, San Francisco, South-Western Publishing Company. c 1930. 235 p.

Property

Compton, Ralph Theodore. Measuring the Intangible Tax Base. Bulletin of the National Tax Association, March 1931, p. 165-7.

TIME, IDLE

Hedenburg, Harry C. Details of Plan for Figuring Cost of Idleness in Forge Plant. AMERICAN ACCOUNTANT, March 1931, p. 76-7.

VALUATION

Carman, Lewis A. Hoskold's Formula, Its Limitations and Misuse. AMERI-CAN ACCOUNTANT, April 1931, p. 104-6.

WAGES, FEES, ETC.

King, R. W. Study of Wage-Payment Plans in Connecticut. FACTORY AND INDUSTRIAL MANAGEMENT, March 1931, p. 411-13.

Addresses of Periodicals

Addresses of Periodicals Accountant, 8 Kirby Street, London, E. C. 1, England. Accountants in Australia, 65 York Street, Sydney, New South Wales. Accountants' Journal (England), 8 Kirby Street, London, E. C. 1, England. Accountants' Magazine, 23 Rutland Square, Edinburgh, Scotland. Accountants Wagazine, 23 Rutland Square, Edinburgh, Scotland. Accounting Review, 217 Commerce Building, University of Illinois, Urbana, Illinois. American Accountant, 225 Broadway, New York City. Canadian Chartered Accountant, Oo East 42nd Street, New York City. Canadian Chartered Accountant, Continental Life Building, Toronto, Canada. Certified Public Accountant, National Press Building, Washington, D. C. Chain Store Review, 420 Lexington Avenue, New York City. Corst Accountant, 6 Duke Street, St. Janes's, London, S. W. 1, England. Cost and Management, 81 Victoria Street, North Michigan Avenue, Chicago, Illinois. Journal of Accountancy, 135 Cedar Street, New York City. Journal of Accountanty, 135 Cedar Street, New York City. Mational Association of Cost Accountants, 1790 Broadway, New York City. National Real Estate Journal, 139 N. Clark Street, Chicago, Illinois. Tax Magazine, 205 W. Monroe Street, Chicago, Illinois.