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Book Reviews

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Book Reviews

DUTIES OF THE SENIOR ACCOUNTANT, by F. W. THORNTON, *American Institute Publishing Co., Inc.*, New York. 103 pages.

Mr. Thornton, drawing from his rich store of experience, has prepared in 91 compact pages a valuable guide for senior accountants and, for that matter, practising accountants, too. Small in bulk but charged with shrewd observation and instructive comment, *Duties of the Senior Accountant* is compulsory reading for all accountants who desire a clear understanding—the basis of all effective effort—of the duties they are expected to perform.

The book “is not intended to instruct anyone in accountancy” but it does promote intelligent inquiry into practical procedures as it charts the course.

Perhaps there are one or two features as to which there may not be complete agreement. For example, it seems rather doubtful whether the senior accountant is, or should be, so fully responsible for the scope of the work on the engagement to which he is assigned, nor does it seem that, as a usual procedure, his responsibilities properly extend to the typed report and the arrangements for its delivery.

Again, the senior as a rule collaborates in drafting the certificate but in most cases, it is thought, either the principal or managing accountant normally assumes that responsibility.

Further, while there is some hesitancy in raising any issue on so explosive a topic as inventory verification, it would seem that an auditor's limitations are rather over-stressed, even though it is recognized that an auditor is not an appraiser.

Duties of the Senior Accountant may well be expected to rival in interest and demand its junior predecessor.

JAMES HALL.