

11-1932

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 (1932) "Current Literature," *Journal of Accountancy*. Vol. 54 : Iss. 5 , Article 10.

Available at: <https://egrove.olemiss.edu/jofa/vol54/iss5/10>

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.

ACCEPTANCES

Bean, Robert H. *Elements of Trade Acceptance Practice*. New York, American Acceptance Council, c 1932. 43 p.

ACCOUNTANCY

Kinard, Caddie H. *Practice of Public Accounting by Other than Certified or Registered Public Accountants*. CERTIFIED PUBLIC ACCOUNTANT, August 1932, p. 476-7.

ACCOUNTING

Streightoff, Frank Hatch. *Advanced Accounting*. New York, Harper and Brothers, 1932. 656 p.

APPRECIATION

Lundahl, Melvin O. *Appreciation and the Statutes*. ACCOUNTING REVIEW September 1932, p. 189-93.

AUTOMOBILE INDUSTRY

Cost Accounting

McAlpine, A. C. *Automobile Assembly Costs and the Financing of Sales*. COST AND MANAGEMENT, September 1932, p. 277-82.

BANKS AND BANKING

Budgeting

Knowlton, Don. *How to Budget Advertising*. BANKERS MONTHLY, August 1932, p. 461-2.

BANKS AND BANKING, TRUST DEPARTMENTS

Accounting

Holmwood, W. H. *Increased Earnings Through Use of Modern Trust Records; New System of Accounting Provides Flexibility, Accuracy and Economy*. TRUST COMPANIES, September 1932, p. 295-8.

BIBLIOGRAPHIES, INDEXES, CATALOGUES, ETC.

Hatfield, H. R., and Littleton, A. C. *Check-List of Early Bookkeeping Texts*. ACCOUNTING REVIEW, September 1932, p. 194-206.

BRANCHES

Accounting

Darrow, G. W. *Branch Accounting Methods*. New York, National Association of Cost Accountants, July 15, 1932. (N. A. C. A. BULLETIN, vol. 13, no. 22, section 1, p. 1501-12.)

Jordan, W. L. *Cash Procedure for Branch Houses*. New York, National Association of Cost Accountants, July 15, 1932. (N. A. C. A. BULLETIN, vol. 13, no. 22, section 1, p. 1523-6.)

Saunders, R. W. *Method of Branch Accounting*. New York, National Association of Cost Accountants, July 15, 1932. (N. A. C. A. BULLETIN, vol. 13, no. 22, section 1, p. 1512-22.)

Management

Tucker, Charles W. *Scoring Plan as an Aid to Management of Branch Offices*. New York, National Association of Cost Accountants, July 15, 1932. (N. A. C. A. BULLETIN, vol. 13, no. 22, section 1, p. 1526-31.)

Current Literature

BUILDING AND LOAN ASSOCIATIONS

Dougherty, John A. *Fundamentalism and Modernist Controversy in the Apportionment of B & L Earnings*. CERTIFIED PUBLIC ACCOUNTANT, September 1932, p. 529-35.

CHARITIES

Accounting

O'Neil, C. E. *Accounting for Block Community Organization*. New York, National Association of Cost Accountants, September 1, 1932. (N. A. C. A. BULLETIN, vol. 14, no. 1, section 1, p. 1633-59.)

COMMERCE

Burgin, E. Leslie. *Problems of Nationalism and International Trade*. ACCOUNTANT, September 3, 1932, p. 305-9, discussion, p. 309-11.

CONSOLIDATIONS

Jones, F. N. *Intercompany Stockholdings Involving Indeterminate Variables*. AMERICAN ACCOUNTANT, September 1932, p. 283-5.

CONTROLLING ACCOUNTS

Taggart, H. F. *Controlling Accounts*. ACCOUNTING REVIEW, September 1932, p. 182-8.

COÖPERATIVE STORES, SOCIETIES, ETC.

Accounting

Waddy, Frank Vincent. *Principles of Coöperative Accounting*. AMERICAN ACCOUNTANT, August 1932, p. 231-5.

CORPORATIONS

Law

Germany

O'Dea, Francis J. H. *Some Notes on Corporations and on Auditors in Germany Under the Emergency Decrees*. L. R. B. & M. JOURNAL, September 1932, p. 1-8, 15.

Stockholders

Herskowitz, Herrmann. *Status of Preferred Stockholders in Going Corporations*. AMERICAN ACCOUNTANT, August 1932, p. 242-4.

COST AND FACTORY ACCOUNTING

James, Charles C. *Costs Show Where You're Going, Expenditures Show Where You've Been*. FACTORY AND INDUSTRIAL MANAGEMENT, September 1932, p. 367-9.

DEPARTMENT STORES

Accounting

Metropolitan Controllers' Association. *Expense Distribution Manual, Including Charts and Work Sheet*. New York, National Retail Dry Goods Association, Controllers' Congress, c 1932. 12 p.

DEPRECIATION, DEPLETION AND OBSOLESCENCE

Rowland, Stanley W. *Depreciation Reconsidered*. ACCOUNTANTS' JOURNAL (Eng.), September 1932, p. 327-30.

DIVIDENDS

Briggs, L. L. *Property Dividends and Law*. ACCOUNTING REVIEW, September 1932, p. 169-74.

ELECTRIC LIGHT AND POWER

Costs

Bauer, John. *If Power Cost Nothing to Produce—What Would Be the Cost to the User?* PUBLIC UTILITIES FORTNIGHTLY, September 29, 1932, p. 374-82.

FACTORIES

Management

Heckels, T. G. *Control of Factory Production.* COST ACCOUNTANT, September 1932, p. 89-99.

FATIGUE

Streck, H. W. *Fatigue as a Factor in Costs.* New York, National Association of Cost Accountants, August 15, 1932. (N. A. C. A. BULLETIN, vol. 13, no. 24, section 1, p. 1616-24.)

FOREIGN EXCHANGE

Accounting

Sweeney, Henry Whitcomb. *Practical Treatment of Foreign Profit-and-Loss Items.* AMERICAN ACCOUNTANT, September 1932, p. 269-70.

HOLDING COMPANIES

Bonbright, James C., and Means, Gardiner C. *Holding Company; its Public Significance and its Regulation.* New York, McGraw-Hill Book Company, Incorporated, 1932. 398 p.

INDUSTRY

Davidson, J. M. *Some Aspects of Sound Industrial Development.* COST AND MANAGEMENT, September 1932, p. 266-76.

INVENTORIES

Broaker, Frank. *Inventory Control.* CREDIT AND FINANCIAL MANAGEMENT, September 1932, p. 10-2, 35, 40.

Verification

Ochis, M. *Verification of Inventories.* L. R. B. & M. JOURNAL, September 1932, p. 9-12, 15.

INVESTMENTS AND SECURITIES

Guenther, Louis. *Investors—Use Your Mighty Power.* CERTIFIED PUBLIC ACCOUNTANT, August 1932, p. 478-81.

LIABILITIES

Sweeney, Henry Whitcomb. *Balance-Sheet Treatment of Long-Term Liabilities Maturing within One Year.* AMERICAN ACCOUNTANT, October 1932, p. 303-4.

LOANS

Haney, Louis H., Logan, Lyman S., and Gavens, Henry S. *Brokers' Loans; a Study in the Relation Between Speculative Credits and the Stock Market, Business, and Banking.* New York, Harper and Brothers, 1932. 244 p.

MOVING PICTURES

Cost Accounting

Kaplan, Alfred. *Cost Control in Production of Animated Cartoons.* AMERICAN ACCOUNTANT, October 1932, p. 295-8.

MUNICIPAL COST ACCOUNTING

Higginbotham, Eric S. *Progress of Municipal Costing.* COST ACCOUNTANT, July 1932, p. 46-7.

Current Literature

NET WORTH

- Benson, Edward A. *Changes in Net Worth Should be Properly Grouped.* AMERICAN ACCOUNTANT, September 1932, p. 267-9.

OFFICE BUILDINGS

Statistics

- National Association of Building Owners and Managers. *1931 Office Building Experience Exchange Report.* Chicago, Illinois, National Association of Building Owners and Managers, c 1932. 40 p.
- Ortman, Hadar. *Plan for Controlling Office Costs.* MANAGEMENT METHODS, September 1932, p. 510-2, 525-32.

PARTNERSHIPS

Accounting

- Coomber, R. R. *Three Problems in Partnership Accounts.* ACCOUNTANTS' JOURNAL (Eng.), September 1932, p. 347-58.

PHOTO ENGRAVING

Costs

- Lawrence, W. B. *Cutting Costs; Some Suggestions on Expense Reduction.* PHOTO-ENGRAVERS BULLETIN, September 1932, p. 10-6.

PRINTING

Statistics

- United Typothetae of America, Incorporated. *1931 Ratios for Printing Management Developed from Members' Annual Balance Sheets and Operating Statements.* Washington, D. C., United Typothetae of America, 1932. 56 p.

PROFIT AND LOSS

- Thompson, R. R. *Capital and Revenue Profits and Losses.* ACCOUNTING REVIEW, September 1932, p. 153-68.

PUBLIC UTILITIES

Budgeting

- Morgan, A. W. *How to Increase the Usefulness of the Accountant in the Public Utility Industry; Results Obtained by One Company Through Intelligent Use of Long Term Budget Forecasting.* N. E. L. A. BULLETIN, September 1932, p. 535-8, 574.

Finance

- Paton, W. A. *Working Capital in Public-Utility Regulation.* JOURNAL OF ACCOUNTANCY, October 1932, p. 287-99.
- Ripley, William Z. *Public Utility Insecurities.* FORUM, August 1932, p. 66-72.

Rates

- Spurr, Henry C. *"Value of Service" as a Basis of Rate Making; How Can it be Computed, and Who Can Compute it?* PUBLIC UTILITIES FORTNIGHTLY, September 29, 1932, p. 363-73.

RESEARCH

- Greer, Howard C. *Council on Accounting Research.* ACCOUNTING REVIEW, September 1932, p. 176-81.

RESERVES AND SINKING FUNDS

Reserves

- Linsey, Bertram C. *Treatment of Depreciation Reserves on the Balance Sheet.* AMERICAN ACCOUNTANT, October 1932, p. 299-302.

The Journal of Accountancy

RETAIL TRADE

Accounting

Kettridge, J. O. *Bookkeeping for Retail Cash Trades such as Tobacconists, Confectioners and Caterers.* London, Gee and Company, Limited, 1932. 35 p.

SHOE INDUSTRY

Cost Accounting

Shannon, G. C. *Shoe-Manufacturing Industry.* JOURNAL OF ACCOUNTANCY, October 1932, p. 252-86.

SPECULATION

McAlister, W. M. *Famous Failures and Infamous Swindles.* CERTIFIED PUBLIC ACCOUNTANT, September 1932, p. 521-5.

STATEMENTS, FINANCIAL

Hershey, Phillip A. *Uniformity in Financial Reporting.* ROBERT MORRIS ASSOCIATES MONTHLY BULLETIN, September 1932, p. 64-73.

Nash, A. E. *Construction and Interpretation of Financial Statements.* COST AND MANAGEMENT, September 1932, p. 258-65.

VALUATION

Olson, Lyle H. *What of the Appraiser?* ACCOUNTING REVIEW, September 1932, p. 207-13.

WAGES, FEES, ETC.

Benefit Plans

Hall, John R. *Economic Security of Wage Workers; a Plan for Coördinating the Interests of Employees, Employers, and Society in Employment Stabilization.* New York, National Association of Cost Accountants, August 15, 1932. (N. A. C. A. BULLETIN, vol. 13, no. 24, section 1, p. 1597-1616.)

Profit Sharing

Jacke, R. E. *Simple Application of Gain-Sharing Principles.* New York, National Association of Cost Accountants, September 15, 1932. (N. A. C. A. BULLETIN, vol. 14, no. 2, section 1, p. 101-15.)

Addresses of Periodicals:

Accountant, 8 Kirby Street, London, E. C. 1, England.
Accountants' Journal (Eng.), 8 Kirby Street, London, E. C. 1, England.
Accounting Review, 217 Commerce Building, University of Illinois, Urbana, Illinois.
American Accountant, 225 Broadway, New York City.
Bankers Monthly, 270 Madison Avenue, New York City.
Certified Public Accountant, National Press Building, Washington, D. C.
Cost Accountant, 6 Duke Street, St. James's, S. W. 1, London, England.
Cost and Management, 81 Victoria Street, Toronto, Canada.
Credit and Financial Management, 1 Park Avenue, New York City.
Factory and Industrial Management, 330 West 42nd Street, New York City.
Forum, 441 Lexington Avenue, New York City.
Journal of Accountancy, 135 Cedar Street, New York City.
L. R. B. & M. Journal, 90 Broad Street, New York City.
Management Methods, 330 West 42nd Street, New York City.
N. A. C. A. Bulletin, 1790 Broadway, New York City.
N. E. L. A. Bulletin, 420 Lexington Avenue, New York City.
Pathfinder Service Bulletin, 330 North Los Angeles Street, California.
Photo-Engravers Bulletin, A-842, 166 W. Van Buren Street, Chicago, Illinois.
Public Utilities Fortnightly, Munsey Building, Washington, D. C.
Robert Morris Associates, Lansdowne, Pennsylvania.
Tax Magazine, 205 West Monroe Street, Chicago, Illinois.
Trust Companies, 2 Rector Street, New York City.