Journal of Accountancy

Volume 56 | Issue 4 Article 10

10-1933

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 (1933) "Current Literature," Journal of Accountancy: Vol. 56: Iss. 4, Article 10.

Available at: https://egrove.olemiss.edu/jofa/vol56/iss4/10

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

ACCOUNTANCY

Suffern, Philip S. Our Hope for Tomorrow. CERTIFIED PUBLIC ACCOUNTANT, August 1933, p. 487-90.

ACCOUNTANTS

Eaton, Marquis E. Accountants and the New Social Order. CERTIFIED PUBLIC ACCOUNTANT, August 1933, p. 460-4, 472.

Duties and Responsibilities

- Cleveland, L. A. Responsibility of an Auditor to Third Parties. ACCOUNTANT
- IN AUSTRALIA, June 1933, p. 225-32.
 Greenwood, Thomas. Shareholders and Auditors. Accountant, July 29, 1933, p. 195-200.
- Montgomery, Robert H. Auditor's Responsibility in Relation to Balance Sheets and Profit and Loss Accounts; the American Point of View. London, Gee and Company, 1933. 13 p. (International Congress on Accounting,
- Morgan, Henry. Auditor's Responsibility in Relation to Balance Sheets and Profit and Loss Accounts; the British Point of View. London, Gee and Company, 1933. 29 p. (International Congress on Accounting, 1933.) Voss, Wilhelm. Auditor's Responsibility in Relation to Balance Sheets and Profit and Loss Accounts; the Continental Point of View. INCORPORATED ACCOUNTANTS' JOURNAL, August 1933, p. 443-51; Discussion, p. 457-67.

ACCOUNTING

Annan, William. Accounting as an Aid to Commerce. London, Gee and Company, 1933. 18 p. (International Congress on Accounting, 1933.)

ASSETS, FIXED

Crabb, D. W. Valuation of Fixed Assets Under a Fluetuating Price Level. AMERICAN ACCOUNTANT, August 1933, p. 243-6.

BANKS AND BANKING

Auditing

Quaden, Schweer R. Auditing by Continuous Control. Burroughs Clearing House, August 1933, p. 12-4, 28.

BREWERIES

Accounting

Helbig, Richard C. Brewery Accounting. New York, National Association of Cost Accountants, August 1, 1933. (N. A. C. A. BULLETIN, vol. 14, no. 23, section 1, p. 1674-99.)

Cost Accounting

Weissinger, Charles. Predetermined Costs in the Brewing Industry. New York, National Association of Cost Accountants, August 1, 1933. (N. A. C. A. Bulletin, vol. 14, no. 23, section 1, p. 1655-74.)

BUSINESS FAILURES

Cover, John H. Business and Personal Failure and Readjustment in Chicago. Chicago, Illinois, University of Chicago, School of Business, c 1933. 106 p. (Studies in Business Administration, v. 3, no. 4.)

CONSOLIDATIONS

Nelson, C. Hewetson. Capitalist Combinations in Industry in the Light of Present-Day Needs. London, Gee and Company, 1933. 51 p. (International Congress on Accounting, 1933.)

DEBT. INTERNATIONAL

United States. Commerce, Department of. Bureau of Foreign and Domestic Commerce. Balance of International Payments of the United States in 1932 (Including Summary Tables, 1919-32), by Amos E. Taylor. Washington, D. C., Government Printing Office, 1933. 82 p.

DEPRECIATION, DEPLETION AND OBSOLESCENCE

Fedde, A. S. Depreciation and Obsolescence; Methods of Dealing with These Matters, Including Annual Appraisals. London, Gee and Company, 1933. 19 p. (International Congress on Accounting, 1933.)

Howitt, H. G. Depreciation and Obsolescence; Methods of Dealing with These Matters, Including Annual Appraisals. London, Gee and Company, 1933. 31 p. (International Congress on Accounting, 1933.)

EDUCATION

United States Interior, Department of. Collegiate Courses in Accounting and Business Statistics, by J. O. Malott. Washington, D. C., Department of the Interior, May 1933. 12 p. (Circular No. 94.)

FINANCE

Stamp, Josiah. International Finance. Accountant, July 29, 1933, p. 181-7; Discussion, p. 187-9.

FOREIGN EXCHANGE

Cutforth, A. E. Exchange Fluctuations in Relation to Accounting as Regards Operating Results and Asset Values. London, Gee and Company, 1933. 31 p. (International Congress on Accounting, 1933.)

FRAUD

Reeder, Clyde B. Types of Accounting Fraud Concealment. CERTIFIED PUBLIC ACCOUNTANT, August 1933, p. 473-9.

GASOLINE

Accounting

MacDonald, Ian A. Accounting for Manufacturers of Natural (Casinghead) Gasoline. Pathfinder Service Bulletin, July 1933, p. 1, 3-8.

GRAPHIC METHODS

Codling, Albert E. Recording Accounts by Means of Graph Charts. Accountants' Journal (Eng.), July 1933, p. 210-3.

HOLDING COMPANIES

Mason, Perry. Frankenstein, Incorporated. CERTIFIED PUBLIC ACCOUNTANT, August 1933, p. 465-72.

Accounting

Wyon, Albert W. Holding and Subsidiary Companies; Accounting Principles Involved in the Treatment of Earnings and Valuation of Holdings. London, Gee and Company, 1933. 17 p. (International Congress on Accounting, 1933.)

INDUSTRY

United States

Gaskill, Nelson B. National Industrial Recovery Act and What It Means to the Accountant. New York, National Association of Cost Accountants, 1933, 59 p.

Staub, Walter A. National Industrial Recovery Act. L. R. B. & M. JOURNAL, June 1933, p. 1-5.

INSURANCE, USE AND OCCUPANCY

Bateman, Benjamin. Net Earnings Insurance. CERTIFIED PUBLIC ACCOUNTANT, July 1933, p. 418-9, 440.

INVENTORIES

Lindner, V. F. Controlling Retail Inventory. CERTIFIED PUBLIC ACCOUNTANT. July 1933, p. 405-13, 440.

INVESTMENT COMPANIES

Law

United States

Black, E. G. United States Securities Act of 1933 and the Accountant. Canadian Chartered Accountant, August 1933, p. 190-4.

Dean, Arthur H. Federal Securities Act. 1. FORTUNE, August 1933, p. 50-2, 97-102, 104, 106.

Frankfurter, Felix. Federal Securities Act: 2. FORTUNE, August 1933, p. 53-5, 106, 108-9, 111.

INVESTMENTS AND SECURITIES

Jordan, David F. Jordan on Investments. Edition 2. Revised. New York, Prentice-Hall, Inc., 1933. 425 p.

LABORATORIES

Cost Accounting

St. Maur, Richard B. Serum Production in the Biological Industry and the Method Used to Determine Costs. New York, National Association of Cost Accountants, July 15, 1933. (N. A. C. A. BULLETIN, vol. 14, no. 22, section 1, p. 1571-85.)

LUMBER

Accounting

Smith, R. W. Lumber Accounting. JOURNAL OF ACCOUNTANCY, September 1933, p. 200-21.

MUNICIPAL ACCOUNTING

Morey, Lloyd. Fundamentals of Municipal Accounting. AMERICAN ACCOUNTANT, July 1933, p. 208-11.

MUNICIPAL AUDITING

New Jersey. Department of Municipal Accounts. Requirements of Audit, 1931, and Requirements of 1932 (Supplement). Trenton, New Jersey, Commissioner of Municipal Accounts, April 20, 1933. 63 p.

MUNICIPAL COST ACCOUNTING

Drury, J. W. Control and Costing of Municipal Haulage and Road Plant. Cost Accountant, August 1933, p. 70-3.

PRINTING

Statistics

United Typothetae of America, Incorporated. 1932 Ratios for Printing Management Developed from Members' Annual Balance Sheets, Operating Statements, and Cost Reports. Washington, D. C., United Typothetae of America, 1933. 60 p.

PUBLIC UTILITIES

Accounting

Cash, William. Control of Charges and Profits of Statutory Undertakings in (1)
Private or (2) Public Ownership and the Accounts Relating Thereto, e.g. (a)
Railways, (b) Docks and Harbours, (c) Water, (d) Gas, (e) Electricity, and
(f) Tramways. London, Gee and Company, 1933. 32 p. (International Congress on Accounting, 1933.)

Rates

Bauer, John. Growing Need of Simplifying and Standardizing Rate Procedures.
 Public Utilities Fortnightly, August 17, 1933, p. 192-200.
 Cabot, Philip. Dangers of Rigid Rate Structures. Public Utilities Fortnightly, August 17, 1933, p. 183-91.

SALES

Milnes, John F. Notes on the Sale of Goods. ACCOUNTANTS' JOURNAL (Eng.), August 1933, p. 289-92.

SCHOOLS, COLLEGES, ETC.

Costs

Carnegie Foundation for the Advancement of Teaching in Coöperation with the United States Office of Education, Department of the Interior. *Economy in Higher Education*, by David S. Hill and Fred J. Kelly. New York, Carnegie Foundation for the Advancement of Teaching, 1933. 127 p.

SOAP INDUSTRY

Cost Accounting

Merrill, Paul C. Costs in the Soap Industry. New York, National Association of Cost Accountants, July 15, 1933. (N. A. C. A. BULLETIN, vol. 14, no. 22, section 1, p. 1571-85.)

STATEMENTS, FINANCIAL

Underhill, Arthur J. C. Facts and Fiction that Lie "Between the Lines" of Financial Statements. Public Utilities Fortnightly, July 20, 1933, p. 88-95.

STOCK, CAPITAL

Baar, Arnold R. Valuation of Capital Stock for Federal Stock Tax. TAX MAGAZINE, July 1933, p. 259-60.

STOCK, COMMON

Walker, C. E. Manipulation of the Common Share. CANADIAN CHARTERED ACCOUNTANT, August 1933, p. 127–38.

STOCK, TREASURY

Briggs, L. L. Treasury Stock and the Courts. Journal of Accountancy, September 1933, p. 171-99.

TAXATION, NEW YORK (STATE)

Sales

Graves, Mark. New York's Retail Sales Tax. TAX MAGAZINE, July 1933, p. 252-3.

TAXATION, UNITED STATES

Income and Excess Profits

Carman, Lewis A. New Capital Stock and Excess Profits Taxes. AMERICAN ACCOUNTANT, July 1933, p. 220-1.
Roth, Louis. Danger Points of Old Economics in New Taxation. AMERICAN

ACCOUNTANT, August 1933, p. 241-2.

TRIAL BALANCE

Nissley, Warren W. What Information Can Be Obtained from an Interim Trial Balance Concerning the Condition of a Borrower and Some Remarks on the Effect of the Year 1932, on Balance Sheets and Income Accounts. ROBERT MORRIS ASSOCIATES MONTHLY BULLETIN, July 1933, p. 36–46.

VALUATION

Briggs, L. L. Valuation in Bankruptcy. CERTIFIED PUBLIC ACCOUNTANT, August 1933, p. 456-60.

Asset Revaluation

Donaldson, William R. Deflating the Corporate Balance Sheet to Inflate Earnings; Some Fallacies in Connection with Write-Downs of Plants and Equipment. Trust Companies, August 1933, p. 173-6.

WAGES, FEES, ETC.

Minimum Wage

Hillman, Sidney. Shorter Working Day and a Minimum Wage. HARVARD Business Review, July 1933, p. 457-61.

WOOL AND WORSTED

Cost Accounting

Blyth, J. R. Cost Accounting in the Woollen Trade. Cost Accountant, August 1933, p. 59-68.

Periodical Addresses:

Periodical Addresses:

Accountant, & Kirby Street, London, E. C. 1, England.

Accountant in Australia, 65–67 York Street, Sydney, New South Wales.

Accountants' Journal (Eng.), & Kirby Street, London, E. C. 1, England.

American Accountant, 225 Broadway, New York City.

Burroughs Clearing House, Second Blvd. and Burroughs Avenue, Detroit, Michigan.

Canadian Chartered Accountant, 10 Adelaide Street, East, Toronto, Canada.

Certified Public Accountant, National Press Building, Washington, D. C.

Fortune, 135 East 42nd Street, New York City.

Harvard Business Review, 330 West 42nd Street, New York City.

Journal of Accountancy, 135 Cedar Street, New York City.

L. R. B. & M. Journal, 90 Broad Street, New York City.

Pathfinder Service Bulletin, 330 North Los Angeles Street, Los Angeles, California.

Public Utilities Fortnightly, Munsey Building, Washington, D. C.

Robert Morris Associates Monthly Bulletin, Lansdowne, Pennsylvania.

Tax Magazine, 205 West Monroe Street, Chicago, Illinois.