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## What's New in Reading

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ton Society of CPA Technical Session. The November meeting was a joint one with N.A.C.A. Seattle Chapter is busy proposing a new chapter in Portland, Oregon.

### SPOKANE

"Forged and Fraudulent Papers" was the subject of Mr. Homer F. Pointer of the Spokane Police Force at the September meeting. "Machine Accounting" was the topic of Mr. McIntosh of the International Business Machine Company at the October meeting. New members: Josephine D. Wilson and Elsie V. Horr.

Mr. Roy S. Dettmer, Field Representative of the Social Security Department showed a film at the November meeting.

### SYRACUSE

The October meeting has Mr. Wm. B. Ogden III speaking on the "Impact of Federal Estate Taxes." Syracuse Chapter is busy under the guidance of Florence Palumbo on a 1952 Tax Calendar. "Contributions and Wage Credit Rating" was the topic of the November meeting by a speaker of the Unemployment Ins. Office. The December meeting has speaker Anthony Benezia of the Collector of Internal Revenue's Field Division.

New Members: Margaret Gialto, and Mrs. Mamie Andrews. Nine members attended the Tax Convention in Syracuse.

### TERRE HAUTE

"Auditing" was the subject of Mr. David G. Bartram, CPA, at the October meeting. The study group has Mr. Robert H. Duffy, Attorney-at-law as its speaker. The November meeting was a public relations meeting with other accounting groups present. Mr. W. H. Fletcher was speaker at the Technical Session. The annual Christmas party was held December 20 at the Deming Hotel.

### TOLEDO

Mr. Vincent Warren spoke at the October meeting on "The Aims and Purposes of O.P.S." Two members from Toledo attended the National Convention, Mildred Koch and Rachel Cooper.

Miss Helen Trettien from the Toledo Public Library spoke at the November meeting on "What the Public Library Offers the Business Women." Toledo members attended a tea at the invitation of The Insurance Women of Toledo. A study group is in session too. Many Toledo members attended the All-Ohio conference in Columbus. The December meeting was a Debate on Equal Rights, by Mrs. Anne Long, CPA, and Miss Rachel Cooper. Members took part in the preparation of gifts for the Lucas County Home.

## WHAT'S NEW IN READING

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### MARY NOEL BARRON, CPA, Carbondale, Illinois

MUNICIPAL ACCOUNTING AND AUDITING, National Committee on Governmental Accounting (Municipal Finance Officers Association, 1313 East 60th Street, Chicago. 260 pages.)

The National Committee on Governmental Accounting has revised three of its publications, MUNICIPAL ACCOUNTING STATEMENTS, MUNICIPAL AUDITS PROCEDURE, and MUNICIPAL FUNDS AND THEIR BALANCE SHEETS and incorporated their revisions in MUNICIPAL ACCOUNTING AND AUDITING.

This volume discusses the principles and procedures of accounting, budgeting, auditing, and reporting for municipalities. The statements in the book taken together constitute a detailed municipal finance officer's annual report. They can also be used in the annual audit report and some of them

could be adapted for use in the financial section of a popular report.

The volume is divided into four parts as follows:

1. A description of the individual funds, containing financial statements for each fund or group of related funds.
2. Financial statements applicable to all funds.
3. Statistical tables.
4. Financial statements prepared during the fiscal period (in contrast with those prepared at the end of the fiscal period).

This book reveals the nature of the latest developments in accounting principles, forms of statements, auditing, and terminology necessary for a municipal accounting system.

**SPEAK UP, MANAGEMENT**, by Robert Newcomb and Marg Sammons (Funk and Wagnalls Company, New York. 320 pages).

Robert Newcomb and Marg Sammons, management consultants, are a man-and-wife partnership. Their material has been developed in mines, mills, factories and wherever workers are found.

The book is designed to furnish the reader with what he needs to know to install an effective program of communication in his own organization, or to modernize one already in existence.

Some of the topics treated are communicating with employees; the management newsletter; the employee handbook; let your bulletin boards talk; building the employee publications; supervisory and employee meetings; visual and audio-visual communications; and 101 ways for management to speak up.

**TAX COURT DIGEST**, edited by Lois

Moore, Librarian for the Tax Court of the United States, (Lawyers Service Company, St. Louis, Missouri, Thirteen volumes.)

The Tax Court Digest began in embryonic form in 1924 with a suggestion from the chairman of the Board of Tax Appeals that Miss Lois Moore start a digest of the decisions of the board. A daily record of decisions recorded on index cards grew through the years until they totaled nearly 60,000 digest entries.

As result of Miss Moore's twenty-seven years of experience in writing digest cards for the critical use of the Tax Court Judges and Law Clerks the material is highly accurate and consistent. The editor and Publisher's Editorial Staff have arranged the material in an alphabetical and numerical classification system that facilitates research of every decision on any subject regardless of the section in the Internal Revenue Code.

## **IDEA EXCHANGE—Job Outlook for Accountants**

By **THEIA A. CASCIO**, Sherman Oaks, California

The *Occupational Outlook Handbook* (1951 edition), published as Bulletin No. 998 of the United States Department of Labor, gives some interesting facts on Accountants. The Outlook reads:

"The strong competition which existed among inexperienced accountants in early 1950 in most localities is expected to be reduced as the defense program gets under way. Although there was a shortage of accountants during and immediately after World War II, the unusually large number of new graduates entering the profession in 1948 and 1949 led to a surplus. There was considerable competition for jobs and pay rates were beginning to show the effect of overcrowding in the profession in early 1950. However, a program of expanding defense production and an increase in the size of the Armed Forces and in Government employment could quickly drain off any oversupply of accountants."

Education is important as brought out in the following quote:

"Applicants with a college degree and courses in business administration as well as in accounting have better chances of employment than those whose training has been limited to the accounting field. Opportunities for jobs in private accounting

are more numerous than those in public accounting."

While it is brought out that employment opportunities for accountants exist in every community, it is maintained that "the greatest number of jobs, as well as the keenest competition, will continue to be in industrial centers such as New York and Chicago. However, the decentralization of industry has increased the demand for accountants in the smaller industrial communities."

While we tend to believe that women are a natural for the accounting profession with their keen concern of detail, it is noted in this handbook that less than 10% of those engaged in accounting are women, (many of these in teaching positions), and only 1% of the C. P. A.'s of the country are women.

Suggestions for the Idea Exchange are always welcome. Send your contributions to:

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