

University of Mississippi

eGrove

American Institute of Accountants

Deloitte Collection

2-15-1936

Form Letter from John L. Carey, Secretary, American Institute of Accountants, to Members and Associates of the American Institute of Accountants Re: The Natural Business Years of Various Industries.

John L. Carey

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



Part of the [Accounting Commons](#)

AMERICAN INSTITUTE OF ACCOUNTANTS

135 Cedar Street, New York

THE NATURAL BUSINESS YEAR

February 15, 1936

To Members and Associates of the American Institute of Accountants:

Gentlemen:

The Institute is endeavoring to supplement its information regarding the natural business years of various industries. We desire your co-operation and ask you to report on this form the practices followed by those of your clients which do *not* now close their accounts at December 31st.

Concerns should be listed separately. While it is not intended that they be named, they should be described in the first column of the chart briefly, but in terms which will indicate clearly the branch of industry to which each belongs; for example, whether its business is manufacture or distribution—if manufacture, whether it is of parts or finished products—if distribution, whether it is wholesale or retail.

In the second column should be entered only the date on which the fiscal year of the concern closes.

The third column may be used for comments setting forth the advantages of the fiscal year which the concern has adopted.

Yours truly,

JOHN L. CAREY, Secretary.

TYPE OF BUSINESS	END OF FISCAL YEAR	COMMENTS

Please star concerns which have adopted natural fiscal year since January 1, 1935.

Name

Address