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Catherine E. Miles

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TIPS FOR BUSY READERS

CATHERINE E. MILES, Ph.D., Atlanta, Georgia

I Wayne Keller, *Management Accounting for Profit Control*, (New York: McGraw-Hill Book Company, Inc., 1957, pp. 435, Price \$7.00).

For the accountant who has been looking for a practical guide for installing a Direct Costing System, this book is the answer. However, Mr. Keller goes much further than Direct Costing. The author succeeds in correlating the many phases of accounting and controllership with emphasis on planning and control statements.

This book provides practical help in establishing cost accounting procedures, developing standard costs, and in setting up Budgets and Forecasts. The author also shows in detail methods of analyzing actual performance results as well as the preparation of reports applicable to the planning of future activities for all levels of management.

This is not a text for the beginning accountant, but it is a book which should receive priority on the reading list of every accountant who already has a good technical knowledge of accounting principles. The author has made an important contribution to our professional literature.

Reviewed by:

L. G. Federlein, Comptroller, Exposition Cotton Mills Company, Atlanta, Georgia. Director of Publications, Atlanta Chapter, N.A.A.

Eric L. Kohler, *A Dictionary for Accountants*, 2nd Edition (Englewood Cliffs, N. J., Prentice-Hall, Inc., 1957, pp. 516.

The second edition of *A Dictionary for Accountants* is an enlargement as well as a revision of the earlier edition. This expansion includes more accounting terms and phrases as well as more related terminology. This book may also be considered as a dictionary of the most widely used terms of economists and statisticians. For example, here are some of the terms which are defined and discussed: arithmetic mean, histogram, scatter diagram, standard deviation, national income, marginal analysis, and imputed interest. These are only a few terms picked at random relating to the above named fields.

The dictionary is not limited to definitions dealing with accounting, statistics, and economics, but includes definitions of interest to persons in the field of management, insurance, marketing, finance, or almost any phase of business.

James J. Mahon, Jr., Editor, *Working with the Revenue Code—1957*, (New York, American Institute of Certified Public Accountants, 1957, pp. 192, Price \$3).

The above work consists of selected comments from *The Journal of Accountancy's Tax Clinic*, July, 1954, to July, 1957. All papers relating to the same general topic are under the same general classification so that the reader has little trouble in locating articles on a particular subject. A few of the general headings are: Computation of Tax, Gross Income, Personal Exemptions and Dependents, Deductions, Gain on Sale of Emergency Facilities. Needless to say, anyone in the tax field will find this a very valuable compilation of tax articles.

(Continued from page 9)
filling our obligation to the public when we prepare a tax return as quickly as possible, get the signature, and see that the tax is paid; but leave our client mystified and embarrassed at his own misunderstanding of the whole operation. It does take a long time to go over these things which are so simple to us time after time. But is it not

better to have a happy client, proud of his knowledge, confident and understanding in his discussions? He will see to it that his records are kept in better condition the next year, because he understands now the necessity for it. I believe that we may save valuable time in the end—and perhaps we will make lifelong friends out of what could be just another business associate!