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can obtain a loan. However, the auditor should investigate the provisions in each policy concerning the privilege of borrowing.

There are three principal methods followed by life insurance companies in the granting of loans. According to one method the policy is retained by the insurance company until the loan is liquidated. Another method requires the endorsement of the insurance company on the policy but the policy may remain in the custody of the insured. In still another method the loan may be granted without

requiring the deposit of the policy either for endorsement or for the duration of the loan. Under the first two methods the auditor's attention will be called to the fact that the policy has been pledged as security for a loan. However, because of the last method of granting loans and because of the fact that the insurance company necessarily may not be the pledgee, confirmation of the status of the policies with respect to loans and assignments should be obtained in all instances by correspondence with the insurance company.

### Recent Additions to the Library

OUR Executive Offices Library, located at 30 Broad Street, New York, contains about 2,500 books and 5,000 pamphlets. The library is for the use of all members of our organization and our clients. During the year 1926, approximately 1,600 books were circulated, 1,100 reference questions answered, and 1,900 books consulted in the library.

The following books have been added to the library since June, 1926:

Ayer, Leslie J. *Cases on Business Law*. (Seattle, University of Washington Book Store, 1925. 463 p.)

Bailey, Warren G. and Knowles, D. E. *Accounting Procedure for Public Utilities*. (Chicago, A. W. Shaw Company, 1926. 471 p.)

Bolton, Reginald Pelham. *From Sheep Pasture to Skyscraper*. (New York, Equitable Trust Company, c1926. 38 p.)

Britton, William Everett and Bauer, R. S. *Cases on Business Law*. (St. Paul, West Publishing Company, 1922. 1563 p.)

Bruère, Henry and Lazarus, Arthur. *Applied Budgeting*. (Chicago, A. W. Shaw Company, 1926. 248 p.)

Conant, Luther. *A Critical Analysis of Industrial Pension Systems*. (New York, The Macmillan Company, 1922. 262 p.)

Cook, William W. *The Principles of*

*Corporation Law*. (Ann Arbor, The Lawyers Club, 1925. 815 p.)

Crow, William H. *Corporation Secretary's Guide*. (New York, Prentice-Hall, 1926. 764 p.)

Dewing, Arthur Stone. *The Financial Policy of Corporations*. Revised Edition. (New York, The Ronald Press Company, c1926. 1281 p.)

Dice, Charles Amos. *The Stock Market*. (Chicago, A. W. Shaw Company, 1926. 667 p.)

Drummond, Isabel. *Corporate Resolutions*. (New York, The Ronald Press Company, c1926. 321 p.)

Estrich, Willis A. *The Law of Installment Sales of Goods*. (Rochester, The Lawyers Co-operative Publishing Company, 1926. 1605 p.)

Farrell, Hugh. *What Price Progress?* (New York, G. P. Putnam's Sons, 1926. 323 p.)

Fisher, Irving. *Mathematical Investigations in the Theory of Value and Prices*. (New Haven, Yale University Press, 1926. 126 p.)

Frederick, J. George. *Modern Industrial Consolidations*. (New York, Frank-Maurice, Inc., 1926. 397 p.)

Garnsey, Gilbert. *Holding Companies and their Published Accounts*. (London, Gee & Company, 1923. 208 p.)

Greer, Howard C. *A Uniform System of Accounts for Retail Furniture Dealers*. (Columbus, Ohio, Ohio State University, c1926. 89 p.)

Hedland, E. W. *Newspaper Cost Accounting*. (New York, National Association of Cost Accountants, c1926. 91 p.)

Hotel Association of New York City. *Uniform System of Accountants for Hotels*. (New York, Hotel Association of New York City, c1926. 91 p.)

Jerome, Harry. *Migration and Business Cycles*. (New York, National Bureau of Economic Research, 1926. 256 p.)

Kohler, Eric L. and Morrison, Paul L. *Principles of Accounting*. (Chicago, A. W. Shaw Company, 1926. 446 p.)

Lawrence, W. B. *Cost Accounting*. (New York, Prentice-Hall, 1925. 528 p.)

Leffingwell, William Henry. *The Office Appliance Manual*. (Chicago, Office Equipment Catalogue, Inc., 1926. 836 p.)

Main and Company. *Motor Bus Accounting*. (Pittsburgh, Accountants Supply Company, c1926. 228 p.)

Morris, William F. *Motion Picture Theatre Accounting*. (Philadelphia, Ad-Service Printing Company, c1923.)

National Association of Credit Men. *The Credit Man's Diary and Manual of Commercial Law*, 1927. (New York, National Association of Credit Men, c1926. 615 p.)

Newlove, George Hillis. *Consolidated Balance Sheets*. (New York, The Ronald Press Company, c1926. 309 p.)

Rand, James H., Jr. *Assuring Business Profits*. (New York, B. C. Forbes Publishing Company, c1926. 245 p.)

Scovill, Hiram T. *Elementary Accounting*, Parts 1 and 2. (Boston, D. C. Heath and Company, c1924 and 1926.)

Smith, Edgar Lawrence. *Investment Trust Fund A*. (New York, Investment Managers Company, c1926. 51 p.)

Snyder, Blake. *Real Estate Handbook*. First Edition. (New York, McGraw-Hill Book Company, 1925. 724 p.)

Thompson, William Rodney. *Account-*

*ing Systems*. (Chicago, La Salle Extension University, 1926. 743 p.)

Thorp, Willard Long. *Business Annals*. (New York, National Bureau of Economic Research, 1926. 380 p.)

Toner, James V. *Mathematics of Finance*. (New York, The Ronald Press Company, c1926. 364 p.)

United States. Department of Commerce. *Commercial and Industrial Organizations of the United States*. (Washington, Government Printing Office, 1926. 191 p.)

United States. Department of Commerce, Bureau of the Census. *Financial Statistics of Cities Having a Population of Over 30,000*. (Washington, Government Printing Office, 1926. 551 p.)

United States. Congress. *Official Congressional Directory*. (Washington, Government Printing Office, 1926. 632 p.)

United States. Treasury Department, Internal Revenue Bureau. *Regulations 69 Relating to Income Tax under the Revenue Act of 1926*. (Washington, Government Printing Office, 1926. 408 p.)

*World Almanac and Book of Facts for 1927*. (New York, The New York World, 1927.)

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## News Items

We have pleasure in announcing that, effective January 1, 1927, Mr. A. M. Lovibond was made a partner in the European firm, which operates our London, Paris, and Berlin offices.

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Colonel Carter was elected vice-president of the newly organized Accountants Club of America.

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Mr. Dunn has been engaged actively during the past year in matters pertaining to arbitration in his capacity as a member of the Accountants' Committee of the American Arbitration Association and chairman of the Arbitration Committee of the American Society of Certified Public Accountants.