

6-1927

## 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 (1927) "Current Literature," *Journal of Accountancy*. Vol. 43 : Iss. 6 , Article 9.

Available at: <https://egrove.olemiss.edu/jofa/vol43/iss6/9>

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](mailto:egrove@olemiss.edu).

## Current Literature

Compiled in the Library of the American Institute of Accountants

[Photostatic reproductions (white printing on a black background) of most of the articles listed in THE JOURNAL OF ACCOUNTANCY or *Accountants' Index* may be obtained from the library of the American Institute of Accountants, 135 Cedar Street, New York, at a rate of 25 cents a page (8½ in. x 11 in.) at 35 cents a page (11 ½ in. x 14 in.) plus postage. Members and Associates of the American Institute of Accountants are entitled to a discount of 20 per cent. Identify the article by author, title, name of periodical in which it appeared, date of publication and paging. Payment must accompany all orders.]

### ACCOUNTANCY

Leake, P. D. *Some Undeveloped Fields of Accountancy*. ASSOCIATED ACCOUNTANTS' JOURNAL, April, 1927, p. 312-23.

#### Austria

*Public Accountant in Austria*. CERTIFIED PUBLIC ACCOUNTANT, May, 1927, p. 139-41, 143.

#### China

Fischer, Emil S. *Accounting and Auditing in China*. JOURNAL OF ACCOUNTANCY, May, 1927, p. 350-5.

### ACCOUNTING

Hatfield, Henry Rand. *Accounting Its Principles and Problems*. New York, D. Appleton and Company, 1927. 548 p.

### BALANCE SHEETS

Boddington, A. Lester. *Accounts as a Method of Control*. ACCOUNTANT, March 19, 1927, p. 429-38.

Morgan, Henry. *Published Balance Sheets and Accounts*. INCORPORATED ACCOUNTANTS' JOURNAL, May, 1927, p. 276-80.

### BANKRUPTCY

#### United States

Cook, Robert A. B. *Analysis of Amendatory Bankruptcy Law*. AMERICAN ACCOUNTANT, February, 1927, p. 29-30.

### BANKS AND BANKING, FEDERAL RESERVE

Jones, J. H. *Federal Reserve System*. London, Gee and Company, 1927. 54 p.

### BEVERAGES

#### Accounting

Graham, Willard J. *Organization and Procedures of the Accounting Department of the Liquid Carbonic Company*. CERTIFIED PUBLIC ACCOUNTANT, May, 1927, p. 132-6, 153-4.

### BONDS

#### Serial

Belser, F. C. *Amortization of Discounts on Serial Bonds*. JOURNAL OF ACCOUNTANCY, May, 1927, p. 330-3.

### CERTIFICATES

Himmelblau, David. *Auditors' Certificates*. New York, Ronald Press Company, 1927. 153 p.

Plender, William. *Accountant's Certificate in Connection with the Accountant's Responsibilities*. JOURNAL OF ACCOUNTANCY, May, 1927, p. 334-49.

## The Journal of Accountancy

---

---

### CHAMBERS OF COMMERCE

#### Accounting

Chamber of Commerce of the United States. *Financial Control and Accounting for a Chamber of Commerce*. Washington, Chamber of Commerce of the United States, 1926. 65 p.

### CLOTHING TRADE

Holtzclaw, Henry F. *Credit and Collection Policies of Kansas Retail Clothiers*. Lawrence, University of Kansas, School of Business, 1925. 18 p. (Kansas Studies in Business, No. 1.)

### COST AND FACTORY ACCOUNTING

- Atkins, Paul M. *Practical Uses of Industrial Cost Accounting*. INDUSTRIAL MANAGEMENT, April, 1927, p. 210-13.
- Barber, Joseph H. *Timely Guides to Profitable Manufacturing Control*. MANUFACTURERS NEWS, March, 1927, p. 41-2, 53-4.
- Bass, A. W. *Cost Accounting as a Basis for Shaping Operating Policy*. New York, March 1, 1927, p. 600-18. (N. A. C. A. Bulletin, v. 8, no. 13.)
- Castenholz, W. B. *Proper Treatment of Distributing Costs*. ACCOUNTING REVIEW, March, 1927, p. 19-27.
- Chamber of Commerce of the United States. *Evolution of Overhead Accounting; Part 1, Basic Principles in the Treatment of Manufacturing Overhead, Part 2, Designing the Overhead Structure*. Washington, D. C., Chamber of Commerce of the United States, 1927. 30 p.
- Hamilton, T. P. *Broader Field of Cost Accounting*. ILLINOIS MANUFACTURERS' COSTS ASSOCIATION MONTHLY BULLETIN, March 8, 1927.
- Harrison, G. Charter. *Installing Standard Costs: to be cont.* Manufacturing Industries, May, 1927, p. 329-32.
- Stone, H. P. *Distribution of Overhead in Abnormal Periods*. MANUFACTURERS NEWS, May, 1927, p. 25-6, 68-9.

### COTTON

#### Accounting

Brown, Roy C. *Accounting for a Staple-cotton Plantation*. JOURNAL OF ACCOUNTANCY, May, 1927, p. 321-9.

### DEPRECIATION, DEPLETION AND OBSOLESCENCE

#### Mining and Metallurgy

Fincher, John R. *Depreciation of Mines and Mining Machinery and Equipment*. HASKINS AND SELLS BULLETIN, May, 1927, p. 34-5.

### EDUCATION

Filene, Edward A. *Business of Commercial Education; Address before the Eastern Commercial Teachers Association at Its 29th Annual Convention at the Hotel Statler, Boston, Mass., April 16, 1927*. 14 p.

### FRAUD

- Credit Losses Reduced—Report by Executive Secretary Tregoe*. AMERICAN ACCOUNTANT, February, 1927, p. 23, 55.
- Pouch, William H. *Protection Against Credit Losses Safeguards Business*. AMERICAN ACCOUNTANT, February, 1927, p. 64.

### GOODWILL

- Harper, J. Garnett. *Real Nature of Goodwill*. ACCOUNTANTS' JOURNAL (England), April, 1927, p. 943-5.
- Parkinson, Kenneth N. *Goodwill, Its Meaning, Application and Development*. NATIONAL INCOME TAX MAGAZINE, March, 1927, p. 95-6.
- Valuation of Goodwill*. COMMONWEALTH JOURNAL OF ACCOUNTANCY, March, 1927, p. 203-5.
- Valuation of Goodwill; from Financial News*. FEDERAL ACCOUNTANT, November, 1926, p. 178-80.

## Current Literature

---

---

### GOVERNMENT

#### Accounting

Payne, John B. *Government Accounting Uniform Accounting in the National Government*. CERTIFIED PUBLIC ACCOUNTANT, March, 1927, p. 73-6.

### INSTITUTIONS

#### Accounting

Job, Leonard Bliss. *Business Management of Institutional Homes for Children*. New York, Columbia University, 1926. 205 p. (Teachers College Contributions to Education, No. 215.)

### INSURANCE, LIFE

Huebner, S. S. *New Uses of Insurance*. New York, April 1, 1927. p. 694-712. (N. A. C. A. Bulletin, v. 8, no. 15.)

### INVESTIGATIONS

McLaren, A. J. *Audits and Investigations*. PUBLIC ACCOUNTANT, March, 1927, p. 653-69.

### INVOICES

*Simplified Invoice Drafted by U. S. Commerce Committee*. ELECTRIC RAILWAY JOURNAL, April 23, 1927, p. 760.

### MOTOR BUSES

#### Cost accounting

*Simplified Cost-keeping Forms and Records*. BUS TRANSPORTATION, May, 1927, p. 285-7.

### MOVING PICTURES

Saunders, Richard W. *Motion Pictures*. ROBERT MORRIS ASSOCIATES MONTHLY BULLETIN, March, 1927, p. 322-7.

### MUNICIPAL

#### Accounting

Oakey, Francis. *Municipal Accounting and Finance*. AMERICAN CITY, May, 1927, p. 695-7.

*State Requirements as to Municipal Accounting and Budget Making*. AMERICAN CITY, May, 1927, p. 667.

Whitehead, S. *Municipal Accounts Exemplified*. ACCOUNTANTS' JOURNAL (ENGLAND), April, 1927, p. 888-91.

### PAPER, CARDBOARD, ETC.

#### Accounting

Cost Association of the Paper Industry. *List of General Ledger Accounts*. New York, Cost Association of the Paper Industry. 8 p.

### PRINTING

#### Costs

Peel, Arthur J. *Reducing the Cost of Printing Forms*. AMERICAN ACCOUNTANT, May, 1927, p. 42-3.

### RESEARCH

Cooke, W. A. *Research as an Aid to Business Management*. AUSTRALASIAN ACCOUNTANT AND SECRETARY, February, 1927, p. 39-43.

### RESTAURANTS

#### Accounting

Dahl, J. O. *Restaurant Management*. New York, Harper and Brothers, 1927, 318 p.

### RETAIL TRADE

Staub, Walter A. *Controller Recognized as Executive in Retail Store Management*. AMERICAN ACCOUNTANT, March, 1927, p. 8, 50-1.

## The Journal of Accountancy

---

### SCHOOLS

Althaus, Carl B. *Distribution of the Tax Burden of Township and Community High Schools in Illinois; a Dissertation Submitted to the Graduate Faculty of the University of Chicago in Candidacy for the Degree of Doctor of Philosophy.* Chicago, Illinois Agricultural Association, 1927. 99 p.

### STATISTICS

Anstice, W. H. *Accountant's Interest in Commercial Statistics.* ACCOUNTANT, March 5, 1927, p. 359-63.  
Butterworth, William. *Value of Statistics in Business.* MANUFACTURERS NEWS, February, 1927, p. 33-4, 68-70.  
Rorem, C. R. *Similarities of Accounting and Statistical Method.* ACCOUNTING REVIEW, March, 1927, p. 10-18.

### STOCK

#### No Par Value

Wickersham, Cornelius W. *Treatise on Stock without Par Value of Ordinary Business Corporations.* Albany, Matthew Bender and Company, inc. 1927. 188 p.

### TAXATION, UNITED STATES

#### Income and Excess Profits

James, Albert E. *Suggestions for Income Tax Revision in 1928.* NATIONAL INCOME TAX MAGAZINE, May, 1927, p. 163-5, 177.  
Miller, C. F. *Net Losses; a Study of the Provisions of the Revenue Act of 1926 Relative to "Net Losses" and Deductions Thereof from "Taxable Income" of Subsequent Years.* Oklahoma City, Technical Papers Corporation, 1927. 12 p.  
Staub, Walter A. *Tax Simplification.* CERTIFIED PUBLIC ACCOUNTANT, March, 1927, p. 85-8.

### WAREHOUSES

American Warehousemen's Association. *Warehousing General Merchandise; an Encyclopedia Containing Classifications of Additional Commodities Not Found in the Original Volume, Revised Standard Contract and Conditions, a Key to the Classification Sections of the Original Volume and Standard Warehouse Receipt Forms.* v. 2. Chicago, American Warehousemen's Association, 1926. p. 417-551.

### Addresses of periodicals

Accountant, 6 Kirby Street, London, E. C. 1, England.  
Accountants' Journal, 6 Kirby Street, London, E. C. 1, England.  
Accounting Review, 309 Commerce Building, Ohio State University, Columbus, O.  
American Accountant, 30 Church Street, New York, N. Y.  
American City, 443 Fourth Avenue, New York, N. Y.  
Associated Accountants' Journal, 5 Salter's Hall Court, Cannon Street, London, E. C. 4, England.  
Australasian Accountant and Secretary, 528-30 Collins Street, Melbourne, Australia.  
Bus Transportation, 10th Avenue and 36th Street, New York, N. Y.  
Certified Public Accountant, 421 Woodward Building, Washington, D. C.  
Commonwealth Journal of Accountancy, 59 William Street, Melbourne, Australia.  
Cost Accountant, 6 Duke Street, London, S. W. 1, England.  
Electric Railway Journal, 10th Avenue and 36th Street, New York, N. Y.  
Factory, Cass, Huron and Erie, Chicago, Ill.  
Federal Accountant, 360 Collins Street, Melbourne, Australia.  
Haskins and Sells Bulletin, 30 Broad Street, New York, N. Y.  
Illinois Manufacturers' Costs Association Monthly Bulletin, 231 S. La Salle Street, Chicago, Ill.  
Incorporated Accountants' Journal, 50 Gresham Street, Bank, London, E. C. 2, England.  
Industrial Management, 120 West 32nd Street, New York, N. Y.  
Iron Age, 239 West 39th Street, New York, N. Y.  
Manufacturers News, 231 South La Salle Street, Chicago, Ill.  
Manufacturing Industries, 15 East 26th Street, New York, N. Y.  
National Income Tax Magazine, Illinois Merchants Bank Building, Chicago, Ill.  
National Municipal Review, 261 Broadway, New York, N. Y.  
Pittsburgh Accountant, State Theatre Building, Pittsburgh, Pa.  
Public Accountant, 77 King Street, Sydney, Australia.  
Robert Morris Associates Monthly Bulletin, Lansdowne, Pa.