

University of Mississippi

eGrove

Haskins and Sells Publications

Deloitte Collection

1930

Book review; New office in Chattanooga; Additions to the Library

Anonymous

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



Part of the [Accounting Commons](#), and the [Taxation Commons](#)

Recommended Citation

Haskins & Sells Bulletin, Vol. 13, no. 01 (1930 January), p. 83-84

This Article is brought to you for free and open access by the Deloitte Collection at eGrove. It has been accepted for inclusion in Haskins and Sells Publications by an authorized administrator of eGrove. For more information, please contact egrove@olemiss.edu.

Trust in International Finance. 1928. (Joint Security Corporation, New York.)

Haney, Lewis H. *The Investment Trust—What It Is and What It Does.* 1928. (United States Shares Corporation, New York.)

Smith, Cedric H. *The Fixed Type of Investment Trust.* 1928. (Smith, Burriss & Company, Chicago, Ill.)

Investment Trust Funds A and B. 1927. (Investment Managers Co., New York.)

Investment Trust Pocket Manual. 1928. (Steelman & Birkins, New York.)

The Story of Insuranshares Trust Certificates. 1927. (Insuranshares Corporation, New York.)

Book Review

Eckardt, H. W. *Accounting in the Lumber Industry.* (Harper & Brothers, New York and London, 1929. 291 p.)

Much has been written at various times covering the accounting methods and procedure for the recording of transactions reflecting the activities of organizations engaged in this line of manufacturing endeavor. Trade associations have given particular attention and study to the accounting problems of their members and have developed systems which have, to a degree, satisfactorily solved the difficulties of their constituents.

This volume, however, is the first which has come to our attention which attempts to treat the subject comprehensively.

The author has covered the field of cost recording from standing timber to finished lumber, and has also devoted considerable thoughtful attention to the vexing questions of by-products and the treatment of their values in the accounts.

A full chart of accounts, accompanied by various illustrative forms, enhances the value of the work to the office personnel of those concerns directly engaged in the industry, and for purposes of reference is worthy of a place in the library of the public practitioner.

New Office in Chattanooga

We have pleasure in announcing, as of December 2, 1929, the opening of an office in the Provident Building, Chattanooga, Tennessee. Mr. C. J. Drake, formerly of our Detroit office, and later in charge of our London office, is the manager.

Additions to the Library

American Electric Railway Engineering Association. *Report of Purchases and Stores Committee No. 3 on Investment in Material and Supplies. And the Cost of Operating Stores.* (New York, American Electric Railway Engineering Association, 1929. 11 p.)

American Express System. *Standard Classification of Accounts for Use at Offices of the American Express System, Revised to January 1, 1927.* (48 p.)

General Office Equipment Corporation. *Standard Accounting System for Bus Operating Companies.* (New York, General Office Equipment Corporation, Elliott-Fisher Division. n.d. 31 p.)

Howard, Stanley Edwin. *The A B C of Accounting.* (Princeton, Princeton University Press, 1929. 302 p.)

Investment Bankers Association. *Report of the Investment Companies Committee Given at the Meeting of the Investment Bankers Association in Quebec, September, 1929.* (5 p. mimeographed.)

National Association of Cost Accountants. *Cost Accounting for Distribution in Retail Grocery Stores,* by Wroe Alderson. (New York, October 1, 1929. 10 p. N. A. C. A. Bulletin, v. 11, No. 3.)

New York (State) Board of Housing. *Uniform System of Accounts for Limited Dividend Housing Companies.* (Albany, State Board of Housing, 1928. 22 p.)

Ohio State University. Bureau of Business Research. *Operating Results of Ohio Wholesale Grocers—Year 1928.* (Columbus, Ohio State University, 1929. 39 p. Special Bulletin).

Special Libraries Association. *Sources*

of *Investment Information Compiled for the Investment Bankers Association of America*. (Chicago, Investment Bankers Association of America, c 1929. 84 p.)

Toulmin, H. A. *Millions in Mergers*. (New York, B. C. Forbes Publishing Company, c 1929. 323 p.)

United States. Commerce Department, Bureau of Foreign and Domestic Commerce. *Current Economic Trends in Latin America*. (Washington, United States Chamber of Commerce, 1929. 7 p.)

— *Trade Association Activities*. (Washington, Govt. Printing Office, 1927. 381 p.)

University of Illinois. Bureau of Business Research. *The Financial Plan of Gas Companies*. (Urbana, University of Illinois, 1929. 49 p. Bulletin No. 27.)

Bulletin Change

Beginning with this, the January, 1930, number, the Bulletin will be issued quarterly instead of monthly, as in the past.

In the intervals, items of interest to members of the organization will be disseminated by means of an internal news letter.

This change, it is hoped, will make possible the publication of technical articles more interesting in character, and at the same time will keep members of the organization currently informed on personal and professional matters in which they have an interest.

News Items

Mr. Ludlam is spending the winter at Miami Beach, Florida.

Colonel Carter has been issued a C. P. A. certificate by the Wisconsin State Board of Accountancy.

Mr. Reik sailed for London on December

7, to be gone several months in connection with foreign office matters.

Mr. O'Connell has been granted a C. P. A. certificate of the State of Illinois.

Mr. McGuinn has received a C. P. A. certificate from the Wisconsin State Board of Accountancy.

Mr. Weldon Powell has been appointed manager of the Newark office, effective January 1, 1930.

Mr. A. B. Richardson, of the New York Broad Street office, is to be congratulated on passing the C. P. A. examination of the State of Virginia.

Mr. J. L. Johnson, of the Seattle office, also is to be congratulated on passing the C. P. A. examination of the State of Washington.

We are pleased to announce that Mr. Ralph S. Johns, of the Newark office, has passed the C. P. A. examination of the State of New Jersey.

The January issue of the *American Accountant* contains an article by Mr. E. S. Wade, of the Los Angeles office, on "An Accounting System for Investment Trusts."

Mr. Wildman attended the annual meeting of the American Association of University Instructors in Accounting, held at Washington, D. C., on December 27 and 28. Mr. Wildman is chairman of the Committee on Research, which has been working on the subject of "Appreciation."

Advantage of this opportunity was taken by Beta Alpha Psi, the National Accounting Fraternity, to award the prize for the most notable contribution to accounting literature in the year ended May, 1929, to Mr. Wildman and Mr. Weldon Powell, authors of *Capital Stock Without Par Value*.