

12-1927

## Journal of Accountancy, Vol. 44 July, 1927–December, 1927, Index

American Institute of Accountants

Follow this and additional works at: <https://egrove.olemiss.edu/jofa>



Part of the [Accounting Commons](#)

---

### Recommended Citation

American Institute of Accountants (1927) "Journal of Accountancy, Vol. 44 July, 1927–December, 1927, Index," *Journal of Accountancy*. Vol. 44 : Iss. 6 , Article 11.

Available at: <https://egrove.olemiss.edu/jofa/vol44/iss6/11>

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).

THE  
JOURNAL OF ACCOUNTANCY

VOL. XLIV  
JULY, 1927—DECEMBER, 1927

NEW YORK  
THE JOURNAL OF ACCOUNTANCY, INCORPORATED  
135 CEDAR STREET

Copyright, 1927, by  
THE JOURNAL OF ACCOUNTANCY, INCORPORATED

## INDEX

	PAGE
Accountancy in Australia. George Lormer .....	36
Accountant, Educational Requirements of the Practising Public. W. H. Mather .....	102
Accountants' Limitations. Robert H. Montgomery .....	245
Accounting in Mexico, Public. J. Lynde-Lockwood .....	430
Accounting, What is the Matter with? Henry Rand Hatfield .....	267
Accounts Receivable, Instalment. D. Paul Musselman .....	321
Accounts, The Construction, Use and Abuse of Cost. Sir Arthur Lowes Dickinson .....	1
American Institute of Accountants Examinations, November, 1927 .....	401
American Institute of Accountants, Report of the President. William H. West .....	241
Audit Procedure and Books of Account in Small Municipalities. Roy C. Brown .....	81
Australia, Accountancy in. George Lormer .....	36
Automobile Sales Financing. Robert C. Brown .....	21
Books of Account in Small Municipalities, Audit Procedure and. Roy C. Brown .....	81
Book Reviews:	
<i>Accounting, Its Principles and Problems</i> .....	308
<i>Arithmetic for Business</i> .....	154
<i>Auditing Procedure</i> .....	153
<i>Audit Note Book, No. 3</i> .....	155
<i>Auditors' Certificates</i> .....	234
<i>Audits</i> .....	393
<i>Bank Audits and Examinations</i> .....	152
<i>Bank System and Accounting</i> .....	154
<i>Corporations Doing Business in Other States</i> .....	309
<i>Cost Accounts</i> .....	472
<i>Costing and Cost Accounts for Wool Textiles</i> .....	75
<i>C. P. A. Review</i> .....	474
<i>Descriptive Economics</i> .....	392
<i>Factors for True Values to the Exact Day</i> .....	313
<i>Federal Income Taxes</i> .....	150
<i>Goodwill and Other Intangibles</i> .....	149
<i>Harmony between Labor and Capital</i> .....	147
<i>Hotel Administration—Accounts and Control</i> .....	471
<i>How to Read a Profit-and-loss Statement</i> .....	390
<i>Junior Accounting</i> .....	154
<i>Mathematical Principles of Finance</i> .....	151
<i>Multipliers for Intermediate Yield Rates</i> .....	313
<i>No. 4 Audit Note Book</i> .....	155
<i>Outlines of Accounting, Vol. II</i> .....	391
<i>Principles of Accounting</i> .....	232

## *Index*

	PAGE
<i>Principles of Organization Applied to Modern Retailing</i> . . . . .	311
<i>Problems in Banking, Money and Credit</i> . . . . .	474
<i>Survey Course of Accounting</i> . . . . .	150
Business Education, Present Tendencies in. J. Hugh Jackson . . . . .	346
Business Man's Language, Single Entry, The. Maurice E. Peloubet . . . . .	180
Cost Accounts, The Construction, Use and Abuse of. Sir Arthur Lowes Dickinson . . . . .	1
Current Literature . . . . .	76, 156, 236, 315, 395, 475
Depreciation. G. H. Newlove . . . . .	432
Difficulties in Practice, Some. A. J. Lynn . . . . .	188
<b>Editorials:</b>	
Accountancy in the Middle West . . . . .	367
Accountant Owns His Working Papers . . . . .	121
Accounting in the New Age . . . . .	280
Advice about Investments . . . . .	281
Annual Meeting of American Institute . . . . .	360
Answers in Brief . . . . .	53
Brief of Amicus Curia . . . . .	123
British Law and Practice, The . . . . .	443
Capital Requires Definition . . . . .	197
Concerning Backbones . . . . .	282
Cost of Floating Securities . . . . .	440
Cost versus Replacement . . . . .	200
Del Monte . . . . .	50
Desirability of Publicity, The . . . . .	441
Double Audits of Municipalities . . . . .	51
Early Days of the Profession . . . . .	204
Education and Schools . . . . .	54
Effect of Good Literature . . . . .	286
Erratum . . . . .	57
Fallacy of the Lowest Bid . . . . .	52
Florida Board Makes Rules . . . . .	362
Florida's New Law . . . . .	56
General Motors Stock Division . . . . .	195
Gentle Legislation . . . . .	203
Good and Evil in Organization . . . . .	288
Illinois Makes More Law . . . . .	201
Impressive Precedent is Established . . . . .	199
Instance of Good Practice, An . . . . .	444
Institute's Annual Meeting . . . . .	130
Institute Enters the Case, The . . . . .	122
International Congress of Accountants . . . . .	438
Judgment of Supreme Court . . . . .	125
Majority Courageous, The . . . . .	284
"National Association of Certified Public Accountants" . . . . .	370
One Rule which is New . . . . .	363

## *Index*

	PAGE
Professional Weaknesses . . . . .	283
Proposed Return to a Par Value . . . . .	196
School of the Blessed, The . . . . .	55
Shorter Catechism, A . . . . .	52
There is Still Plenty of Room . . . . .	366
To Protect the Integrity of Reports . . . . .	364
Treasury Department Circular 230 . . . . .	439
Two Laws Are not Better than One . . . . .	202
What Accountants Read . . . . .	285
What an Accountant Writes . . . . .	287
What is Good for Our Souls . . . . .	362
Educational Requirements of the Practising Public Accountant. W. H. Mather . . . . .	102
Education, Present Tendencies in Business. J. Hugh Jackson . . . . .	346
Examination in Law, Institute. Spencer Gordon . . . . .	210
Examinations, November, 1927, American Institute of Accountants . . . . .	401
Financing, Automobile Sales. Robert C. Brown . . . . .	21
Income-tax Department. Edited by Stephen G. Rusk. 58, 131, 206, 290, 372, 453	
Industries and Public Utilities, The Return Earned by Private. Raymond Edward North . . . . .	89
Instalment Accounts Receivable. D. Paul Musselman . . . . .	321
Institute Examination in Law. Spencer Gordon . . . . .	210
Insurance, Land-value. Walter Mucklow . . . . .	334
Investigations, The Scope of Special. George V. Kracht . . . . .	108
Land-value Insurance. Walter Mucklow . . . . .	334
Law, Institute Examination in. Spencer Gordon . . . . .	210
Limitations, Accountants'. Robert H. Montgomery . . . . .	245
Mexico, Public Accounting in. J. Lynde-Lockwood . . . . .	430
Municipalities, Audit Procedure and Books of Account in Small. Roy C. Brown . . . . .	81
No-par-value-stock Problem, Some Phases of the. F. H. Hurdman . . . . .	419
Organization of the Profession in Pennsylvania. George Wilkinson . . . . .	161
Practice, Some Difficulties in. A. J. Lynn . . . . .	188
Present Tendencies in Business Education. J. Hugh Jackson . . . . .	346
President, American Institute of Accountants, Report of the. William H. West . . . . .	241
Public Accountant, Educational Requirements of the Practising. W. H. Mather . . . . .	102
Public Accounting in Mexico. J. Lynde-Lockwood . . . . .	430
Public Utilities, The Return Earned by Private Industries and. Raymond Edward North . . . . .	89

## *Index*

	PAGE
Receivable, Instalment Accounts. D. Paul Musselman.....	321
Report of the President, American Institute of Accountants. William H. West.....	241
Requirements of the Practising Public Accountant, Educational. W. H. Mather.....	102
Return Earned by Private Industries and Public Utilities, The. Ray- mond Edward North.....	89
Sales Financing, Automobile. Robert C. Brown.....	21
Scope of Special Investigations, The. George V. Kracht.....	108
Single Entry, the Business Man's Language. Maurice E. Peloubet....	180
Some Difficulties in Practice. A. J. Lynn.....	188
Some Phases of the No-par-value-stock Problem. F. H. Hurdman....	419
Students' Department. Edited by H. A. Finney; assisted by H. P. Baumann.	
American Institute of Accountants Examinations, May, 1927:	
Accounting Theory and Practice, Part I.....	61, 135
Part II.....	215, 294, 378
Auditing.....	380
Amortization of Bond Discount.....	387
Amortization of Bonds.....	227
Consolidated Goodwill in Relation to Minority Interest.....	460
Distribution of Earnings.....	466
Sinking-fund Payments.....	463
Stockbrokers' Accounts.....	142
"Trial and Error" Solution.....	144
Terminology Department.....	448
Use and Abuse of Cost Accounts, The Construction. Sir Arthur Lowes Dickinson.....	1
Utilities, The Return Earned by Private Industries and Public. Roy C. Brown.....	89
What is the Matter with Accounting? Henry Rand Hatfield.....	267