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## Book review; Additions to the Library

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appointed assistant managers of the Watertown Office. Mr. Wharton was at one time connected with our Cleveland Office.

### Book Review

Walton, Seymour, and Finney, H. A. *Mathematics of Accounting and Finance*. (New York, The Ronald Press Company, 1921. 274 p.)

This book is without doubt from a point of view representing the needs of the average student of accounting, the best which has yet appeared. It combines the good points of all similar books on the market, whether simple or complex, and adds certain things which no previous books on this subject have contained. It clears away through simple and understandable illustrations some of the mystery which will always surround our system of numbers.

The first part of the book deals with such subjects as short methods and practical suggestions, fractions and proof figures, arithmetical progression, average, percentage, equations, trade and cash discount, and turnover. These subjects are treated concretely with numerous illustrations which make clear the principles.

The chapter on partnerships is particularly interesting, as are also those on building and loan associations, good-will and consolidation, and foreign exchange.

The authors might well be congratulated on the simple and clear manner in which they have discussed logarithms. To the average student logarithms mean nothing. Few know how to use logarithmic tables, much less understand how they have been compiled.

Like some of the other books extant on this subject, there are discussed in the one under review simple and compound interest, annuities, bond discount and premium, depreciation methods, etc.

The book also contains several appendices, one giving the value of foreign coins, one a table of logarithms of numbers, and one compound interest and other computations.

The thoroughgoing pedagogy of the senior author, now deceased, is very evident throughout the book. It is fortunate indeed that so worthy a successor as Mr. Finney should be available to take up and carry on so satisfactorily the work which the late Mr. Walton began.

### Recent Additions to the Library

**American Institute of Accountants. Board of Examiners.** Examination questions prepared by the Board of Examiners of the American Institute of Accountants for the examinations conducted from June, 1917, to May, 1921, inclusive. New York, American Institute of Accountants, 1921. 204 p.

**American National Retail Jewelers' Association. Jewelers' Research Bureau.** Complete manual of operating accounts, illustrated with forms and records (double entry), especially designed for retail jewelers. Los Angeles, California, The Jewelers' Research Bureau, 1920. 115 p.

**Bell, William Hansell.** Accountants' reports. New York, The Ronald Press Company, 1921. 247 p.

**Cole, William Morse, & Geddes, A. E.** The fundamentals of accounting. Boston, Houghton Mifflin Company, (c 1921). 434 p.

**Ettinger, Richard Prentice, comp.** Corporation laws of New York; reprint of the New York laws governing corporations, partnerships and associations. New York, Prentice-Hall, Inc., 1921. 374 p.

**McGrath, T. O.** Mine accounting and cost principles. New York, McGraw-Hill Book Company, 1921. 257 p.

**National Confectioners' Association of the United States.** Cost manual: prepared under supervision of the executive committee, by Guerdon W. Price. Colorado Springs, Colorado, National Confectioners' Association, 1916. 101 p.

**Northwestern University School of Commerce. Bureau of Business Research.** Costs, merchandising practices, advertising and sales in the retail distribution of clothing. 6 v. New York, Prentice-Hall, Inc., 1921.

**Nystrom, Paul Henry.** The economics of retailing: a textbook for colleges and schools of business administration. Edition 2. New York, The Ronald Press Company, 1920. 404 p.

**Todman, Frederick S.** Wall Street accounting: a description of the business of brokerage, its accounting records and procedure. New York, The Ronald Press Company, 1921. 352 p.

**United States. Treasury Department.** Manual for the oil and gas industry under the Revenue Act of 1918; revised August, 1921. Washington, Government Printing Office, 1921. 245 p.

**Walton, Seymour, & Finney, H. A.** Mathematics of accounting and finance. New York, The Ronald Press Company, 1921. 274 p.