Journal of Accountancy

Volume 39 | Issue 6

6-1925

Journal of accountancy, Vol. 39, January, 1925-June, 1925, Index

Article 11

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 (1925) "Journal of accountancy, Vol. 39, January, 1925-June, 1925, Index," Journal of Accountancy: Vol. 39: Iss. 6, Article 11. Available at: https://egrove.olemiss.edu/jofa/vol39/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.

THE JOURNAL OF ACCOUNTANCY

VOL. XXXIX JANUARY, 1925—JUNE, 1925

NEW YORK
THE JOURNAL OF ACCOUNTANCY, INCORPORATED
135 CEDAR STREET

Copyright 1925, by THE JOURNAL OF ACCOUNTANCY, INCORPORATED

INDEX

P	AGE
	309
Accountancy, Early Days of American. James T. Anyon	
	385
	3°3 470
<u>=</u> .	
Accounting, College and University. William B. Franke	170
Accounting for a Taxi-cab Transfer and Storage Business. Charles F.	_
	367
Accounting, Insurance-brokerage. Solomon Farb	182
Accounting Practice, Modern Tendencies in. J. O. McKinsey	299
American Accountancy, Early Days of. James T. Anyon, 81,	161
American Institute of Accountants' Examinations, May, 1925	44 I
	487
Bituminous Coal Companies, Examination of. C. W. McDowell	293
Book Reviews:	
Accounting Problems: Elementary	236
Audits	513
Bookkeeping and Introductory Accounting	72
Budgetary Control for the Cloak and Suit Industry	353
•	
Common Stocks as Long Term Investments	350
Cost Accounting—Its Organization and Control	69
Credit Management	513
Estate Accounting	71
Graphic Analysis for Executives	353
Income-tax Procedure	235
Managerial Accounting	432
Modern Accounting Systems	349
Principles of Auditing	72
Principles of Costing	514
Principles of Investment, The	73
Specialized Accounting	351
Timber Merchants' Accounts	
	514
Valuation of Industrial Securities	433
Business, Accounting for a Taxi-cab Transfer and Storage. Charles F.	_
Schlatter	367
Calendar as a Fiscal Year, Fetish of the. Gladstone Cherry	125
Capital, Price, Profit and Return on Invested. Harold D. Force	•
	27
Coal Companies, Examination of Bituminous. C. W. McDowell	293
College and University Accounting. William B. Franke	170
Compound Interest, A Formula in. E. J. Oglesby	34
Correspondence:	
Coal in Transit	430
"Early Days of Accountancy"	234
Resources and Their Application424,	512
What is Practice?	430
Cultural Value of Accountancy Studies. Reynold E. Blight	385
Current Literature	-
	0-0
Diction, Reports, Their Style and. Ernest Reckitt	99
Attention is called to the fact that an error was made in numbering the pages of the issue. Pages 241 to 280 inclusive do not appear.	Apri

Index

	AGE
Early Days of American Accountancy. James T. Anyon, 81,	
Editing of Reports, Staff Preparation and. William H. Bell	114
Editorials:	•
Accountants and Taxation	482
Accountant's Duty, The	396
Adjustment of Discounts in Estate Accounts	138
Advertising Also, And	135
Anonymity and the Waste Basket	204
Board's Increased Jurisdiction, The	43
Board's Opinion, The	44
Books, Books, Books	485
Building up Trade	485
Certificate Should be Definite	395
"Certified Audits"	38
Changing the Basis	398
Communications Must be Confidential	134
Comparison with Other Professions	198
Complication Should be Avoided	401
Consistency also is Demanded	134
Continuators Wanted	325
Difficult Distinction	476
Early Days of Accountancy	37
Election or Appointment of Auditors	325
Employer and Employed	133
Enforcement of Ethical Rules	137
Enlarging the Field of Control	132
Ethics, a Dividing line	131
Examination Answers Not Official.	400
Exchange's Resolutions, The	40
For the Honor of the State	133
Johnson, Joseph French.	197
• • • •	42
Jurisdiction of Board of Tax Appeals Legislation Opposed and Proposed	200
Meaning of the Phrase, The	
	39
Message in Parting, A	476
Misleading the Public	484
Mississippi Goes Forward	131
Multiple Taxation	319
New York Bill Does Not Pass.	402
Obligations of a Profession	482
Offers which Annoy	202
Old Question of Fees, The	397
On the Subject of Soliciting	134
Opportunity, An	403
Philanthropic Advertising	199
Practice in Various Places	399
Principles and Rules	481
Professional Axioms	480
Proposals Based on Precedent	324

Index

	AGE
,	402
Question of Constitutionality, The	200
Recommendations Should be Considered	324
Rights of Applicants	475
Simplicity Much Desired	38
Societies Are Considered	135
Some See the Light	203
Statements Reflecting Proposed Financing	395
Status of State Boards	474
Stock-exchange Audits40,	
Suffern, Edward L	393
Sweet Are the Uses of Advertisement	41
Systematic Discussion	37
Tax Practice is Different	398
Taxpayers Demand Audits	137
"The Accounts Have Been Audited"	393
Too Small a Month	204
Unexpected Interpretation, An	41
Weasel Words	394
What Constitutes a Profession	136
Where the League Functions	, 400 319
Whole Question Reviewed, The	320
Without any Standard	483
Words of Saxon Origin	38
Examination of Bituminous Coal Companies. C. W. McDowell	293
Diamination of Disaminous Cour Companies. Ci VI MoDOWILLIA	- 73
Fetish of the Calendar as a Fiscal Year. Gladstone Cherry	125
Formula in Compound Interest, A. E. J. Oglesby	34
,	٠.
Income-tax Department. Edited by Stephen G. Rusk 45, 140, 205, 327, 404	,, 488
Incomes for 1922. F. W. Thornton	93
Insurance-brokerage Accounting. Solomon Farb	182
Insurance: Its Relation to the Accounting Profession, Use and Occu-	
pancy. Lee J. Wolfe	281
Interest, A Formula in Compound. E. J. Oglesby	34
Invested Capital, Price, Profit and Return on. Harold D. Force	27
Modern Tendencies in Accounting Practice. J. O. McKinsey	299
Modern Tendencies, Some Thoughts on. Herbert C. Freeman	361
Named at any Industrial Tana Double and the Dillia Double	.60
Naval-stores Industry, Tax Problems of the. Philip Devlin No-par Stock, Taxation of. H. T. Warshow	460
	19
No-par-value Stock, Some Questions on. F. H. Hurdman	9
Occupancy Insurance: Its Relation to the Accounting Profession, Use	
and. Lee J. Wolfe	281
Office Organization, The Accountant's. E. G. Lee	
Organization The Accountant's Office F. G. Lee	

Index

1	PAGE
Practice, Modern Tendencies in Accounting. J. O. McKinsey	299
Preparation and Editing of Reports, Staff. William H. Bell	114
Price, Profit and Return on Invested Capital. Harold D. Force	27
	•
Questions on No-par-value Stock, Some. F. H. Hurdman	9
Reports, Staff Preparation and Editing of. William H. Bell	114
Reports, Their Style and Diction. Ernest Reckitt	99
Return on Invested Capital, Price, Profit and. Harold D. Force	27
2.002 on 1.1.000 oup.ou., 2.100, 2.100 and	
Some Questions on No-par-value Stock. F. H. Hurdman	9
Some Thoughts on Modern Tendencies. Herbert C. Freeman	361
Staff Preparation and Editing of Reports. William H. Bell	114
Stock, Taxation of No-par. H. T. Warshow	114
Storage Business, Accounting for a Taxi-cab Transfer and. Charles F.	19
Schlatter	367
Students' Department. Edited by H. A. Finney:	307
American Institute of Accountants' Examinations, November, 1924,	
Accounting Theory and Practice51, 144	217
Auditing	336
Costs in a Seasonal Business	
Statement of Application of Funds, The	497
Studies, Cultural Value of Accountancy. Reynold E. Blight	385
Style and Diction, Reports, Their. Ernest Reckitt	99
Style and Diction, Reports, Then. Diffest Reckitt	99
Town Durabless Accessed and the I Down Coddard	•
Tax Problem, Accountancy and the. J. Percy Goddard	309
Tax Problems of the Naval-stores Industry. Philip Devlin	460
Tendencies in Accounting Practice, Modern. J. O. McKinsey	19
Tendencies, Some Thoughts on Modern. Herbert C. Freeman	299 361
Transfer and Storage Business, Accounting for a Taxi-cab. Charles F.	
Schlatter	367
That board, American institute of Accountants	487
TV 1 1 A 21 O 11 1 TV 11 D D 1	
University Accounting, College and. William B. Franke	170
University Courses in Accounting:	
Harvard Graduate School. Shaw Livermore.	24
Northwestern University. Ralph E. Heilman	III
Oregon Institute of Technology. Edward L. Clark	317
University of Minnesota. E. A. Heilman	380
University of Oklahoma. W. K. Newton.	194
Use and Occupancy Insurance: Its Relation to the Accounting Profession.	- 0
Lee J. Wolfe	281
Value of Accountancy Studies, Cultural. Reynold E. Blight	385
Year, Fetish of the Calendar as a Fiscal. Gladstone Cherry	125