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By way of introduction

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HASKINS & SELLS

CERTIFIED PUBLIC ACCOUNTANTS

BULLETIN

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VOL. IV

NEW YORK, APRIL 15, 1921

No. 4

By Way of Introduction

IT is a pleasure to respond to the numerous requests we have received from friends and members of our organization to reproduce in the *Bulletin* Mr. Sells' article in the *American Magazine* of March, 1921, entitled, "You Can't Judge Your Business by the Past Three Years."

The preliminary announcement of Mr. Sells' article was made by a poster which was distributed in advance of the March issue from the office of the editor of the *American Magazine*, and which read as follows:

"How Does Business Look to You?"

"What do you expect of the next three years? Do you feel about the future as does Elijah W. Sells? Mr. Sells of Haskins & Sells, Certified Public Accountants, says, 'You cannot judge your business by the past three years.' Since 1917, government contracts and post-bellum extravagance have thrown an aura of golden prosperity across our business horizon. But times have changed, says Mr. Sells. It's what you do during the next three years that will determine your business existence.

"Here's a lot of sound business advice that's abreast of the times. And from a man who probably has seen more failures from the inside than any other human being. It's an article

that every business man—yes, every business woman, too—should read, and read carefully."

The article itself, as it appeared in the *American Magazine*, was illustrated by a photograph of Mr. Sells, with a short sketch of his career. We give the sketch in full:

"Mr. Sells is one of the best known certified public accountants in this country. He was born in Muscatine, Iowa, in 1858, and began his business career as book-keeper for a railroad. Later he was in demand for examining accounts and installing accounting systems. In 1893, together with Charles W. Haskins, Mr. Sells undertook the greatest job of its kind ever given to a public accountant—the revision of the accounting system of the United States Government. It occupied them two years, and they then formed a partnership which, among other things, introduced a system of accounting for the Chicago City Government, and revised the financial system of the Philippine Islands. In recognition of his many and valuable services to business Mr. Sells has received various honorary degrees from universities."