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with the controlling account in the general ledger. If the detail is either in excess of or less than the balance of the controlling account that fact should be commented upon, unless the concern is very large and the discrepancy comparatively small, in which case we usually know that the matter is being properly taken care of by the office employes.

(To be Continued)

An Anniversary

The New York State Society of Certified Public Accountants, of which Mr. Howard B. Cook is president, commemorated the twenty-fifth anniversary of its foundation by a banquet on the evening of April 10, 1922, at the Waldorf-Astoria, New York City. The occasion called together a notable gathering of members of the profession, including many of the Council of the American Institute of Accountants, and the presidents of state societies. The toastmaster of the evening was Dean Joseph French Johnson of New York University. Speeches were made by Messrs. Edward L. Suffern, Edward E. Gore, Bruce Barton, Senator William M. Calder and Theodore H. Price.

We announce the appointment, effective April 1, 1922, of Mr. L. E. Palmer as assistant manager of the New York 39th Street Office.

We note with pleasure that Mr. E. C. Gause has recently received a C. P. A. certificate issued by the State Board of Accountancy of Delaware. Apropos of this degree, Mr. Gause writes under date of March 16:

"I value this certificate because it is the first one issued by the Board under the reciprocal clause and also because Delaware is the state of my birth and early life."

Mr. Gause also holds C. P. A. certificates of the states of Pennsylvania, Ohio, Missouri, Colorado, and Oklahoma.

Mr. J. N. Casella, of the Denver Office, has our congratulations upon his success in passing the C. P. A. examinations held by the State Board of Accountancy of Colorado in November, 1921.

Book Reviews

Willard, Raymond D. *System Building and Constructive Accounting*. (New York, McGraw-Hill Book Company, Inc., 1922. 307 p.)

This book, so far as is known, is the first one to treat, comprehensively or otherwise, the principles of system work. There are numerous books on the market which deal with systems for one line of business or another, but it has been difficult in the past to find any one source where the general principles underlying system work have been discussed as such. It is, therefore, pleasing to have the subject presented in an organized manner.

The first seven chapters are devoted to such subjects as the importance of system work in connection with business activities; the various steps incident to designing and installation; detail of, and programs to be followed in, investigation preliminary to system installation; the importance of system reports; and general outline to be used in preparation thereof.

While thanks are in order for such generalizations as the author has offered—and the material which he presents bristles with information—there is much too little of it to suit the student who is interested in the philosophy underlying system building. While it is hardly fair to criticize the author for having given so much relative space to commercial papers and ruling and printing, there is an echo of past activity on the part of a Boston contemporary who, while entitled to credit for the pioneer work which he did in system building, has stressed to an exagger-