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The biography, written at Mr. Sells' request, has been well done by Mr. William George Jordan, a well-known author, in an interesting style, which makes the reading easy and pleasant. It traces Mr. Haskins' ancestry, his life and career, describes his meeting with Mr. Sells, and some of the more important of their professional engagements. Mr. Sells has contributed a foreword in which he pays high tribute of admiration and respect to his former associate and co-worker. The workmanship on the book makes it worthy to grace the library of the most discriminating bibliophile.

Book Review

Palmer, L. E., and Bell, W. H. *Accountants' Working Papers*. (New York, The Ronald Press Company, 1923. 194 p.)

While the names of the authors of this valuable addition to accountancy literature are sufficient guarantee that the work is meritorious, one cannot help but be impressed in examining the book by the fact that it is essentially helpful. Not only does the text impress one in the discussion of theory, but the numerous illustrations stand out and tell their story in a way which speaks much louder than mere words.

The volume is essentially a practical one, and much of its value lies in showing how working papers should look, than which there is no better method of instruction. This comment applies with particular force to the subject of consolidations. While something has been written on this subject in the past, it is doubtful if anywhere has the matter been treated from an illustrative point of view as succinctly as in the present work. The illustrations are taken from cases where the work of consolidation is a man's job, and the authors have courageously gone the limit in presenting the illustrations.

There is much which might be said concerning the general excellence of the treatise, and little fault to be found in the way of shortcomings. The present volume is in the same style, size and binding as Mr. Bell's book on "Accountants' Reports," is a worthy accompaniment thereto, and will doubtless be used much in conjunction therewith.

"Accountants' Working Papers" is dedicated to Mr. Homer A. Dunn, to whom the authors acknowledge their indebtedness for inspiration. Evidence of such inspiration is seen throughout the work, reflected in the practical treatment of various matters. We wish for the authors the large measure of success which their painstaking effort merits.

At a meeting of the Chicago Association of Commerce held in Chicago on January 17, 1923, Mr. G. W. Rossetter was re-elected chairman of the Ways and Means Committee of the Association for the ensuing year.

We are pleased to note that Mr. T. R. Young, manager of the Denver office, has been elected president of the Colorado State Board of Certified Public Accountants for the coming year.

Mr. E. E. Leffler, manager, Buffalo office, gave a talk before the Kiwanis Club of Buffalo, at their weekly luncheon on February 21, 1923, entitled "Certified Financial Statements as a Basis for Credit."

Mr. Leffler has recently been elected a member of the Advisory Committee of the School of Business Administration of the Y. M. C. A. Institute of Buffalo.