

7-1923

## Current Literature

American Institute of Accountants. Library

Follow this and additional works at: <https://egrove.olemiss.edu/jofa>



Part of the [Accounting Commons](#)

---

### Recommended Citation

American Institute of Accountants. Library (1923) "Current Literature," *Journal of Accountancy*. Vol. 36: Iss. 1, Article 11.

Available at: <https://egrove.olemiss.edu/jofa/vol36/iss1/11>

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](mailto:egrove@olemiss.edu).

# Current Literature

Compiled in the Library of the American Institute of Accountants

[Photostatic reproductions (white printing on a black background) of most of the articles listed in THE JOURNAL OF ACCOUNTANCY or *Accountants' Index* may be obtained from the library of the American Institute of Accountants, 135 Cedar Street, New York, at a rate of 25 cents a page (8½ in. x 11 in.) or 30 cents a page (11½ in. x 14 in.) plus postage. Members and associates of the American Institute of Accountants are entitled to a discount of 20 per cent. Identify the article by author, title, name of periodical in which it appeared, date of publication and paging. Payment must accompany all orders.]

## ACCOUNTANCY

Atkins, Robert. *Some Advantages of Reciprocal Relations between Lawyers and Public Accountants*. NEW YORK UNIVERSITY ALUMNUS, April, 1923, p. 316-19.

### History

Truman, Nevil P. *Some Mediaeval Accountants*. ACCOUNTANTS' JOURNAL, May, 1923, p. 37-40.

### Law

*Important C. P. A. Court Decision in New York State*. PACE STUDENT, June, 1923, p. 109-10.

*King vs. Belyea*. CANADIAN CHARTERED ACCOUNTANT, May, 1923, p. 459-60.  
*Vindicate State Accountant Law, Society of Certified Public Accountants Call Attention to Supreme Court Decision*. GREATER NEW YORK, May 21, 1923, p. 16.

## ACCOUNTANT'S OFFICE

Wilkinson, Noel. *Organisation of an Accountant's Office*. ACCOUNTANTS' JOURNAL, May, 1923, p. 54-61.

## ACCOUNTANTS' SOCIETIES

*Institute of Poor Law Accountants, Limited*. ACCOUNTANT, May 26, 1923, p. 808.

## ACCOUNTING

Racine, Samuel F. *Elementary Accounting*. Seattle, Western Institute of Accountancy, Commerce and Finance, 1923. 277 p.

Wildman, John Raymond. *Principles of Accounting*. Revised edition. New York, New York University Book Store, 1922. 310 p.

### Problems

Racine, Samuel F. *Practical Problems Graded, Series "B."* Seattle, Western Institute of Accountancy, Commerce and Finance, c1920.

Racine, Samuel F. *Practical Problems Graded, Series "D."* Seattle, Samuel F. Racine, c1922.

## AUDITING AND AUDITORS

Grainger, W. H. *Duties, Obligations and Liabilities of Auditors*. CANADIAN CHARTERED ACCOUNTANT, May, 1923, p. 398-423.

Griffin, J. L. *Duties of Auditors*: abstract. ACCOUNTANTS' JOURNAL (New Zealand), October, 1922, p. 161.

## AUTOMOBILES

### Cost Accounting

*If We Buy Cars for Our Men*. SYSTEM, June, 1923, p. 756-7.

## BANKS AND BANKING

### Accounting

Schulz, Arthur. *Bank Bookkeeping*. New York, American Institute of Banking, c1922. 189 p.

### Auditing

*Bank Auditing*. CANADIAN CHARTERED ACCOUNTANT, May, 1923, p. 450-5.

## BONDS

Smitley, Robert L. *Course of Study for Bond Salesmen, Elementary*. New York, Dixie Book Shop, 1923. 64 p.

## BRANCHES

### Accounting

- Seaman, A. M. *Branch Accounts*. ACCOUNTANTS' JOURNAL (New Zealand), October, 1922, p. 141-5.
- Winslet, Victor G. *Some Aspects of Branch Accounting, with Special Reference to Multiple Shop Companies' Accounts and Management*. ACCOUNTANTS' JOURNAL, May, 1923, p. 41-53.

## BUDGETS

- Mosher, William E. *Quantity and Cost Budgets for Clerical Workers in New York City, April, 1921*. 261 Broadway, New York, Bureau of Municipal Research and Training School for Public Service, 1921. 30 p. (Bulletin No. 95.)

### Business

- Frazer, George E. *Controlling a Business with a Budget*. SYSTEM, June, 1923, p. 739-41.
- Mathewson, Park. *Budgeting the Advertising Appropriation: Digested from Advertising and Selling*. LEFAX, June, 1923, p. 42-3.

### National

- Dawes, Charles G. *First Year of the Budget of the United States*. New York, Harper and Brothers, 1923. 437 p.

## BUILDING

### Accounting

- Keen, Hardy. *Builders' Accounts and Office Supervision: Combining a Technical Knowledge of the Trade with a Modern Application of Practical Accountancy*. London, Crosby Lockwood & Son, 1922. 84 p.

## BUILDING SUPPLIES

- Hafner, G. W. *Dealers' Handy Cost Book Containing the Building Supply News' Adaptable Uniform Cost Accounting System for Every Building Supply, Lumber and Coal Retail Merchant; with Graphs and Illustrations. A Facsimile of all Necessary Forms to Which are Added a Wealth of Discussion and Explanations and a Ready Reference Index to Every Subject*. Chicago, Building Supply News, c1922. 158 p. Cover Reads: Uniform Cost Accounting System for the Building Supply Dealer.

## CHECKING

- Stewart, Robert. *Audit-checking for Junior Clerks*. ACCOUNTANTS' JOURNAL, May, 1923, p. 9-10.

## CLOTHING TRADE

### Costs

- Northwestern University School of Commerce. Bureau of Business Research and National Association of Retail Clothiers. *Selling Expenses and Their Control: a Study in the Retail Distribution of Clothing*. New York, Prentice-Hall, 1922. 416 p.
- Secrist, Horace. *Salary and Commission Better Than Straight Salary*. NATIONAL RETAIL CLOTHIER, May 17, 1923, p. 60-1, 93.

## CONSOLIDATIONS

### Accounting

- Peloubet, Maurice E. *Mechanical Difficulties in Consolidating Accounts*. JOURNAL OF ACCOUNTANCY, June, 1923, p. 413-29.

## CONTRACTORS

### Cost Accounting

- Meyne, Gerhardt F. *Contractors' Overhead Expense*. ENGINEERING AND CONTRACTING, May 23, 1923, p. 1178-80.

## CONTRACTS

- Crowell, J. Franklin. *Government War Contracts*. New York, Oxford University Press, 1920. 357 p. (Carnegie Endowment for International Peace, Preliminary Economic Studies of the War No. 25.)

**COST AND FACTORY ACCOUNTING**

- Cole, Dale S. *Taking the Guesswork out of Overhead Costs; an Inexpensive Method Applicable to the Small Plant.* INDUSTRIAL MANAGEMENT, June, 1923, p. 324-6.
- Collins, S. J. *Principles and Practice of Costing.* ACCOUNTING, COMMERCE AND INSURANCE, February 28, 1923, p. 322-3.
- Gladwell, W. Willis. *Cost Accounting—Its Advantages and Possibilities.* CANADIAN CHARTERED ACCOUNTANT, May, 1923, p. 424-33.
- House, J. A. *Your Cost Policies from Your Banker's Viewpoint.* FACTORY, June, 1923, p. 682-4.
- Turner, G. T. and B. Wood. *Manual of Up-to-date Organisation and the Science and Practice of Cost and Works Accountancy.* London, School of Cost and Works Accountancy, 1922.

**CREDIT**

- Grounsell, C. H. *Day Book and Uniscript Systems of Recording Credit Sales.* ACCOUNTANTS' JOURNAL (New Zealand), January, 1923, p. 254-5.

**CYCLES**

- Business of Business Cycles.* HASKINS AND SELLS BULLETIN, June, 1923 p. 42-6.

**DICTIONARIES**

- Back, H. C. Comp. *Accountants' Spanish Note Book.* London, Gee & Co., 80 p.

**ECONOMICS**

- David, William. *Economics and Statistics for Accountant Students.* London, Accountancy and Secretarial Training Institute, 1921. 128 p.

**ELECTRIC AND STREET RAILROADS**

**Valuation**

- City and Company \$6,000,000 Apart; Report of City Engineer at Norfolk, Va., Indicates Wide Difference over Valuation in Case before Commission in Which Company is Seeking Seven-cent Fare.* ELECTRIC RAILWAY JOURNAL, May 26, 1923, p. 902-3.

**ELECTRIC LIGHT AND POWER COMPANIES**

**Accounting**

- Accounting.* NATIONAL ELECTRIC LIGHT ASSOCIATION BULLETIN, March, 1923, p. 181.

**EVIDENCE**

- Anthon, G. M. *"Expert" in Accountancy.* CANADIAN CHARTERED ACCOUNTANT, May, 1923, p. 440-2.

**EXAMINATIONS**

**American Institute of Accountants**

- American Institute of Accountants. *Examinations, May, 1923.* JOURNAL OF ACCOUNTANCY, June, 1923, p. 401-12.

**EXECUTORS AND TRUSTEES**

**Accounting**

- Phillips, William B. *Accounts of Executors, Administrators and Trustees; with a Summary of the Law in So Far as It Relates to the Accounts.* London, Sir Isaac Pitman & Son. 140 p.
- Seggie, J. Stewart. *Executorship and Trust Accounts.* Edinburgh, E. & S. Livingstone, 1923. 180 p.

**EXPERIMENTAL WORK**

- Roscoe, J. P. *Experimental Work and Tools, Jigs and Gauges.* COST ACCOUNTANT, May, 1923, p. 438-9.

**FINANCE**

- Conyngton, Hugh R. *Financing an Enterprise.* 3v. Ed. 5. New York, The Ronald Press Company, 1923.

**FOUNDRIES**

**Cost Accounting**

- Hill, Peter I. *Practical Costing for the Foundry:* pt. 2 and 3. COST ACCOUNTANT, April, May, 1923, p. 395-7, 422-4.

**FURNITURE**

United States. Federal Trade Commission. *Report on House Furnishings Industries, Vol. I, Household Furniture, January 17, 1923.* Washington, Government Printing Office, 1923. 484 p.

**GAS**

**Accounting, Uniform Classification**

Pennsylvania. Public Service Commission. *Tentative Draft of Uniform Classification of Accounts for Manufactured Gas Companies, Classes A, B and C.* Harrisburg, Pa. 1923. 108 p.

**GOODWILL**

Dicksee, Lawrence R. *Goodwill and Its Valuation in Accounts:* cont. PUBLIC ACCOUNTANT, March, 1923, p. 270-2.

**GROCERY TRADE**

**Costs**

Harvard University. School of Business Administration. Bureau of Business Research. *Operating Expenses in the Wholesale Grocery Business in 1922.* Cambridge, Harvard University Press, 1923. 47 p. (Bulletin No. 34.)

**INCOME**

Harper, J. Garnett. *Different Kinds of Income.* ACCOUNTANTS' JOURNAL, May, 1923, p. 62-3.

**INTEREST**

*Interest As Cost.* INLAND PRINTER, June, 1923, p. 369-70.

**KNIT GOODS**

**Cost Accounting**

Gordon, Stephen R. *Cost Finding in Knitting Mills:* cont. TEXTILE WORLD, March 24, April 7, May 12, 1923, p. 1953-5, 2301-9, 3161, 3163.

**LAUNDRIES**

Laundryowners National Association. *Yearbook, Thirty-ninth Annual Convention, October 2-6, 1922.* Tribune Building, La Salle, Ill. 317 p. CONTENTS: Report, Department of Cost Accounting by Burton T. Cooke; Machine Hour Costs by Burton T. Cooke.

**LUMBER**

**Accounting**

Giles, R. W. *Lumber "Underweights."* CANADIAN CHARTERED ACCOUNTANT, May, 1923, p. 434-40.

**Stockkeeping**

Critchfield, Don. *Ready Reference Inventory Book.* Chicago, American Lumberman, 1922. 31 p.

**MINING AND METALLURGY, COAL**

**Accounting**

Askwith, J. S. *Compendium of Coal Control Accounting.* London, Commercial Compendium Co. 243 p.

**Costs**

Brydon, J. C. *Factors Which Raise Heavily Cost of Producing Coal.* COAL REVIEW, May 9, 1923, p. 10.

**Valuation**

*Commission Names Advisory Committee of Engineers to Supervise Valuation of Coal Properties.* COAL REVIEW, May 16, 1923, p. 3-4.

**MUNICIPAL**

**Accounting**

Kilpatrick, Wylie. *State Supervision of Municipal Accounts.* NATIONAL MUNICIPAL REVIEW, May, 1923, p. 247-54.

McCall, J. H. *Municipal Book-keeping.* London, Pitman & Son, 1921. 130 p.

Walker, R. G. *Municipal Balance-sheet.* PUBLIC ACCOUNTANT, April, 1923, p. 318-24.

**Auditing**

Collins, Arthur. *Municipal Internal Audit.* Ed. 3. London, Gee & Co., 1922.

**Supplies**

Eastwood, John T. *Equipment of a Municipal Supply Yard; Methods and Forms Used in the General Supply Yard of the New Orleans Sewerage and Water Board.* AMERICAN CITY, June, 1923, p. 575-8.

**NEWSPAPERS**

**Cost Accounting**

United Typothetae of America. *Standard Newspaper Cost System.* Chicago, United Typothetae of America.

**PAYROLLS**

Beebe, D. S. *Robbery-proof Payroll Plan.* FACTORY, June, 1923, p. 695.  
Brown, Carleton F. *Labor Classification and Pay-roll Analysis.* BULLETIN OF THE TAYLOR SOCIETY, April, 1923 p. 69-77.

**PERIODICALS AND NEWSPAPERS**

*Questions Comptables; Organe de Vulgarisation Comptable.* 32, rue St. Marc, Paris, France.

**POTTERY**

*Wants Uniform Cost System.* BRICK AND CLAY RECORD, April 17, 1923, p. 699.

**PRICES**

Bryden, W. *Are Costs the Best Basis for Estimating and Fixing Selling Prices?* COST ACCOUNTANT, May, 1923, p. 428-31.  
Gill, S. L. *Are Costs the Best Basis for Estimating and Fixing Selling Prices?* COST ACCOUNTANT, May, 1923, p. 425-8.

**PRINTING**

**Cost Accounting**

*Report of the Twenty-second Annual General Meeting and Costing Congress, at the Grand Hotel, Glasgow, June 3rd to June 9th, 1922.* CAXTON MAGAZINE, June, 1922.

CONTENTS: How a Small Printer Benefits by the Use of the Federation Costing System by John D. Wise; Costing As an Aid to Efficiency by A. Williamson; Organisation of a Small Printing Office by H. V. Chappell; Engineer on Costing by J. R. Richmond; What I Saw and Heard in America; abstract by G. E. Hart; Costing Stationery Binding by G. D. Stewart; Costing Publishers' Bookbinding by Alec Orrock; Past, Present and Future of the Movement by W. H. Hazell.

**Costs**

United Typothetae of America. *Analysis of 1921 Composite Statement; Factory Department Expense, Factory Overhead, Commercial Expense, Materials, Costs, Stock Handling Expense and Selling Expense, Arranged in Percentage Tables for Comparative Statistics from the 1921 Composite Statement of Department Costs.* 11 p.

**PUBLIC UTILITIES**

**Rates**

Lyndon, Lamar. *Rate-making for Public Utilities.* New York, McGraw-Hill Book Company, 1923. 209 p.

**Valuation**

*Valuation Ruling by Supreme Court.* ELECTRIC RAILWAY JOURNAL, May 26, 1923, p. 903-4.

**RAILROADS**

**Stores Systems**

*Control of Purchases and Stores on the C. & O. Ry.* RAILWAY REVIEW, May 12, 1923, p. 795-813.  
Curtis, D. C. *Inventories.* New York, American Railway Association. 12 p. (Circular No. D VI-45.)  
Dale, L. E. *When and Where Does It Pay to Store Railway Fuel?* abstract. RAILWAY REVIEW, May 19, 1923, p. 852-4.  
*Purchasing and Stores Officers Meet in Chicago.* RAILWAY AGE, May 19, 1923, p. 1217-24.  
Young, C. D. *Railway Stores Catalogue.* RAILWAY REVIEW, May 26, 1923, p. 892-5.

## The Journal of Accountancy

### Valuation

- Crompton, Arthur. *I. C. C. Valuation of the Railways*. ENGINEERING AND CONTRACTING, April 18, 1923, p. 897-903.
- Investment Bankers Association of America. *Federal Valuation of the Railroads in the United States, a Report Submitted by the Committee of Railroad Securities*. Chicago, Investment Bankers' Association, October, 1922. 38 p.
- Tentative Valuations of the G. N. and the D. & H.* RAILWAY AGE, April 14, 1923, p. 960.
- Valuation of O.-W. R. R. & N.* RAILWAY AGE, May 12, 1923, p. 1155-6.

### RETAIL TRADE

#### Accounting

- Buckley, Arthur. *Retailers' Bookkeeping: Fully and Simply Explained*. London, Cassell & Company, 1921. 113 p.

### SCHOOLS, COLLEGES, ETC.

#### Accounting

- Ibotson, J. G. P. *School Accounts*. London, Gee & Co., 1921.

### SHIPBUILDING

#### Cost Accounting

- Alexander, Arch. *Establishment Charges in Shipbuilding and Engineering*. COST ACCOUNTANT, May, 1923, p. 408-18.

### STANDARDIZATION

- Lazarus, Arthur. *Standard Costs Aid to Actual Costs*. MANUFACTURERS' NEWS, May 26, 1923, p. 13.

### STOCK

#### No Par Value

- Corporation Service Company. *Stock without Par Value under the Delaware Corporation Law*. Wilmington, Del., Corporation Service Co., 1922. 16 p.
- State's "No Par Value" Tax Amendment Is No Better Than "Common Burglary."* MANUFACTURERS' NEWS, April 14, 1923, p. 6.

### STORES SYSTEMS

- Briggs, H. *Material Control and Stores Administration*. CANADIAN MACHINERY, May 24, 1923, p. 29-31.
- Gordon, William D. *Modern Practice in Stores Management*: pt. 2. INDUSTRIAL MANAGEMENT, June, 1923, p. 375-8.
- Richards, J. P. *Standardizing Stock Records; a Means of Getting Closer Inventory Control*. FACTORY, June, 1923, p. 699-700.

### TAXATION, PHILIPPINE ISLANDS

- Philippine Islands. Department of Finance. *Regulations Nos. 5-25, 30, 31, 32, 34*. Manila, P. I.

### TAXATION, UNITED STATES

#### Income and Excess Profits

- Thayer, Oscar B. *Receipt of Certificates of Capital Stock as Taxable Income*. JOURNAL OF ACCOUNTANCY, June, 1923, p. 430-7.
- Thulin, Frederick A. *Capital Transactions under the Revenue Act of 1921*. ILLINOIS LAW BULLETIN, March, 1923, p. 489-513.

### TURNOVER

- Discussion of Merchandise Turnover*. PACE STUDENT, June, 1923, p. 100-2.

### VALUATION

- Davis, George H. *Commercial Valuation, Including Tangible and Intangible Assets*. PACE STUDENT, June, 1923, p. 109.
- Olson, Lyle H. *Appraisals, Their Advantages and Application*. AMERICAN APPRAISAL NEWS, April, 1923, p. 91-7.
- Olson, Lyle H. *Determining Fair Value*. AMERICAN APPRAISAL NEWS, May, 1923, p. 115-8.

### WATERWORKS

#### Valuation

- Loveland, Chester H. *Valuation and Rates*. JOURNAL OF THE AMERICAN WATERWORKS ASSOCIATION, May, 1923, p. 439-49.