

University of Mississippi

eGrove

Guides, Handbooks and Manuals

American Institute of Certified Public Accountants (AICPA) Historical Collection

1954

Bibliography for Use by Speakers

American Woman's Society of Certified Public Accountants. Public Relations Committee

Follow this and additional works at: https://egrove.olemiss.edu/aicpa_guides



Part of the [Accounting Commons](#)

Recommended Citation

American Woman's Society of Certified Public Accountants. Public Relations Committee, "Bibliography for Use by Speakers" (1954). *Guides, Handbooks and Manuals*. 1633.

https://egrove.olemiss.edu/aicpa_guides/1633

This Book is brought to you for free and open access by the American Institute of Certified Public Accountants (AICPA) Historical Collection at eGrove. It has been accepted for inclusion in Guides, Handbooks and Manuals by an authorized administrator of eGrove. For more information, please contact egrove@olemiss.edu.

BIBLIOGRAPHY FOR USE BY SPEAKERS

**AMERICAN WOMAN'S SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS**

**PREPARED UNDER DIRECTION OF
PUBLIC RELATIONS COMMITTEE
1953 - 1954**

BIBLIOGRAPHY FOR USE BY SPEAKERS

AMERICAN WOMAN'S SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS

Excerpts contained herein have been taken with the author's permission from "Bibliography of Accounting and Tax Articles" by Cecil E. Coe, Certified Public Accountant, Inglewood 1, California. (All rights reserved.)

PREPARED UNDER DIRECTION OF
PUBLIC RELATIONS COMMITTEE
1953-1954

BIBLIOGRAPHY FOR USE BY SPEAKERS

INDEX

<u>Name</u>	<u>Page</u>
Accounting Procedures and Business Planning	1
Agriculture	4
Aircraft and Aviation	5
Air Lines and Airports	6
Arts and Actors	7
Auditing and Public Accounting	8
Automobiles and Garages	11
Contractors	12
Corporations	13
Education	14
Endowments, Annuities and Estates	15
Engineers and Surveyors	16
Financial Institutions - Banks, Finance Companies, Savings and Loans, etc.	17
Food Processing	18
Hospitals	19
Insurance	20
Internal Control	21
Machine Shops	22
Manufacturing	23
Mining	24
Motion Picture Industry; Theatre	25
Municipals - Local Government	26
Oil Industry	27
Partnerships	28
Personnel	29
Public Relations	30
Public Utilities	31
Publishers	32
Real Estate	33
Research and Development	34
Restaurants and Hotels	35
Retail	36
Sales	37
Securities	38
Taxes	39
Trusts	41
Index To References Cited in Bibliography	42

ACCOUNTING PROCEDURES AND BUSINESS PLANNING

Ten warnings for an accountant on the witness stand	J of A July 1952
Public opinion of the accounting profession	J of A Jan. 1948
Some challenges to accounting	Review Jan. 1951
Inductive reasoning in accounting	NY CPA Aug. & Nov., 1950
A discussion on inventory pricing (Research Bulletin No. 29)	NY CPA Dec. 1947
Simplified practice in hand-posted ledger	PSB Sept. 1938
A new yardstick for accounting skills	J of A Dec. 1948
Do the smaller firms comply with accounting research bulletins?	J of A Sept. 1948
Applications of generally accepted accounting principles to cost accounting	NY CPA Dec. 1948
Time saving shortcuts and procedures	Bus. Ideas Handbook 1949
Theory and taxable income	Taxes May 1950
A plea for small business	Review Oct. 1951
What should an industrial accountant study?	NACA Sept. 1951
Ten ways through which the vitality of a business may be maintained	NACA Oct. 1952
Church accounting	NY CPA Nov. 1950
Audit control of fund "drives" (Community chest, etc.)	NACA Nov. 1950
How to prepare for the auditor	NY CPA Aug. 1951
How client and auditor can help each other get effective audits	J of A July 1950
Should accountants audit books they have kept?	J of A Dec. 1950
How fast can an auditor audit?	J of A April 1949
Is there more than one set of generally accepted accounting principles?	J of A Sept. 1950
Taxes in bankruptcy proceedings	Taxes Jan. 1947
What credit men expect from accountants in bankruptcy proceedings	NY CPA Nov. 1947
Aids in discovery of false financial statements in bankruptcy investigation	NY CPA July 1949
The bankruptcy triangle - Creditor, Debtor, Commissioner	Taxes June 1952
Bad Debts and recoveries	Taxes Sept. 1949
When is a debt bad for business purposes?	NYU 10th Tax Inst.
The obsolete balance sheet - its successor, the position statement	NY CPA July 1948
Items on financial statements which should be scrutinized by the credit man	NY CPA Feb. 1949
Liberal disclosures can make balance sheet more useful	J of A April 1950
Clarifying the balance sheet	Review April 1951
A practical system for stocks and bonds owned	Profit April 1941
Taxing refund municipals	Taxes Sept. 1948
Some notes on the bond yield problem	Review July 1952
Bonus complications and calculations	Taxes Mar. 1947
A look at profit-sharing purposes and methods	NACA Sept. 15, 1948
Objectives and fundamentals of wage incentive plans	NACA Sept. 15, 1948
The tax side of pension planning	NACA July 1950
The "time-deduction" incentive plan	NACA Dec. 1950
A group incentive plan for an office	NACA May 1951
Deferred compensation for executive help	Bus. Week Oct. 4, 1952
Budget methods for small businesses	PSB Oct. 1936
Variable budgets and managerial planning	NACA Feb. 15, 1948
How to start a budget for a small manufacturing company	J of A July 1948
The services of budgeting as a management guide	NACA Jan. 1950
What does an auditor's certificate mean?	NY CPA Feb. 1948
Planning and preparing a complete chart of accounts	NACA June 1951
An accounting system for clubs and fraternal bodies	Accounting Methods
Fitting the installment basis to the sale of a business	Taxes Sept. 1947
Accounting gain or loss in trade-in equipment under ICC uniform accounting systems	NY CPA Nov. 1948
Carry-backs and carry-overs in business planning	Taxes Nov. 1949
What is actual cost in depreciation accounting?	J of A Mar. 1948
Are we giving away our capital without knowing it?	NY CPA June 1948

Original cost basis gives railroads unrealistic valuation and depreciation	NY CPA Nov. 1948
Maintenance as a factor in determining depreciation of motor carrier equipment	NY CPA Nov. 1948
The current depreciation mirage	NY CPA Nov. 1948
The old and new depreciation problem	NY CPA Jan. 1949
Straight line method	Taxes Oct. 1949
Supreme court says assets contributed by community for construction may be depreciable	J of A May 1951
What concept of depreciation for fixed assets is most useful today ?	J of A Aug. 1951
Depreciation and the depreciating dollar	NACA Oct. 1952
How weak accounting systems encourage employee procedures and methods	NY CPA Mar. 1948
Will women hold their place in public accounting?	NY CPA May 1946
Accounting for joint costs	Review Apr. 1951
How weak accounting systems encourage employee embezzlement	J of A July 1951
137 questions to ask before installing new accounting procedures and methods	NY CPA Mar. 1948
A cash forecasting procedure for smaller companies	NACA Feb. 1950
Development and contents of a financial forecast	NACA Mar. 1950
Controllers function in predetermining profit through forecasting	NACA Mar. 1950
Up to the minute costs for management planning	NACA Mar. 1951
Accounting problems arising from devaluation of foreign currencies	J of A Jan. 1950
How to diagnose a financial statement	Profit Sept. & Oct. 1932
Financial statement analysis form - the credit man's viewpoint	Profit Aug. 1935
Financial statements simplified	Taxes July 1949
Recent statements show new techniques in annual reporting are being widely used	J of A Dec. 1950
Should financial statement show monetary or economic income?	Review Oct. 1951
Interstate commerce and a state's right to revenue	Taxes Jan. 1952
An accounting system for interstate motor carriers	Accounting Methods
Lease agreements containing options to buy	Taxes August 1948
Sales of property with a lease taken back	NY CPA Oct. 1948
An analysis of five simple payroll methods	PSB Oct. 1947
A payroll system using general purpose office equipment	NACA Nov. 1, 1948
Payroll tax saving hints	NY CPA May 1950
Trends in the cost of capital	Harv. Bus. Review
	Mar. & Apr. 1953
How direct costing works internally and externally for a small manufacturer	J of A Aug. 1953
New depreciation policy for tax purposes	J of A July 1953
Fraud can take place in well-designed systems if working rules are not followed	J of A Feb. 1953
GE's system for protecting against fraud and error in disbursement	J of A Nov. 1953
Principles underlying the capitalization of interest during construction	Arthur Anderson & Co.
	Mar. 1, 1953
Public accountant's viewpoint as to net income	Ill. CPA Mar. 1953
Internal control against fraud and waste; developed as a project of the Inst. of Internal Auditors	Prentice-Hall Inc.
	c 1953
As others see us	J of A May 1953
Is bigness bad?	J of A June 1953
What do accountants mean by generally accepted accounting principles?	J of A April 1953
Whose bad debts are accountants talking about?	J of A Jan. 1953
Beware of the expense item that looks deceptively like a capital outlay-- consistency in charging is essential	J of A May 1953
How the "white collar" is losing its luster as a badge of superiority-- a study in work incentives	J of A Apr. 1953
Suggested new form of general ledger simplifies location of errors	J of A Mar. 1953
Wanted a clear, unambiguous, unequivocal replacement for the term "earned surplus"	J of A Feb. 1953
SEC annual report discusses accounting principles and procedures	J of A May 1953
Taking advance deposits	J of A Mar. 1953
Ten questions the accountant should ask himself when giving an opinion of supplementary income information	J of A Aug. 1953

ACCOUNTING PROCEDURES AND BUSINESS PLANNING

Continued Page 3

Unusual presentation of net worth on a proprietorship balance sheet	J of A Sept. 1953
Public accounting and private accounting	J of A Sept. 1953
Accounting and fair competition	J of A Sept. 1953
Accounting burned alive	J of A Dec. 1953
Journal charged with blurring distinction between bookkeeping and accounting	J of A July 1953

AGRICULTURE

Social security of industrialized agriculture
A uniform accounting system for citrus associations
An accounting system for a farm
Sale of breeding livestock
Gain on sale of livestock and growing crops

The farmer and the net operating loss
Depreciation of thoroughbred animals

Tax Topics - June 1945
PSB April 1935
NY CPA April 1949
Taxes Sept. 1949
L. A. Title Ins. & Tr.
Tax Forum 1952
Taxes Nov. 1950
Kent. Law Review
Jan. 1952

AIRCRAFT AND AVIATION

Tax accounting for the aircraft industry

Tax Acctg. Methods

AIR LINES AND AIRPORTS

Accounting problems of operating airlines
Airport accounting

Cost accounting in air transportation
Interstate cooperation and airlines

NY CPA Feb. 1948
NY CPA Feb. 1948 and
Apr. 1951
NY CPA Apr. 1951
Taxes Apr. 1947

ARTS AND ACTORS

The artist and his tax burden
Income tax problem of actors

Taxes Feb. 1949
Taxes Oct. 1946

AUDITING AND PUBLIC ACCOUNTING

Auditing inventories and accounts receivable of smaller clients	62nd Annual Meeting AIA Nov. 1949
Case study in auditing procedure of an automobile casualty insurance company	Review Jan. 1951
Expanding the accountant's services and practice	NY CPA Jan. 1948
Special accounting services for smaller businesses	NY CPA May 1949
Three methods of fixing fees for public accounting work	J of A July 1950
When are independent Public Accountants not in fact independent?	Review Jan. 1951
The joys and sorrows of a private practice vs large firm employment	J of A Feb. 1952
A discussion of inventory pricing	NY CPA Dec. 1947
Simplified practice in hand-posted ledger	PSB Sept. 1938
Do the smaller firms comply with accounting research bulletins?	J of A Sept. 1948
Applications of generally accepted accounting principles to cost accounting	NY CPA Dec. 1948
Time saving accounting short cuts and procedures	Bus. Ideas Handbook 1949
Theory and taxable income	Taxes May 1950
A plea for small business	Review Oct. 1951
Audit procedures in the verification of "other assets"	NY CPA Aug. 1950
Audit verification of inventory values	NY CPA May 1950
Auditing procedures relative to marketable securities	NY CPA Apr. 1950
Auditing procedures - Liabilities, direct and contingent	NY CPA Aug. 1950
Church accounting	NY CPA Nov. 1950
Auditing defense contracts today	NACA Jan. 1951
Audit control of fund "drives" (Community chest, etc.)	NACA Nov. 1950
Accounting aspects of the commercial finance company	NY CPA Feb. 1950
City audits must become good business	Calif. CPA Feb. 1952
Local government audits	NY CPA July 1950
An investigation of the usefulness of statistical sampling methods in auditing	J of A May 1949
How much test checking is enough?	Review Jan. 1951
Errors--their prevention and detection	Profit Dec. 1933
Investigative procedures in audits for embezzlement	62nd Annual Meeting AIA Nov. 1949
Accounting transactions most frequently used to cover defalcations	J of A April 1948
The auditor meets the thief--what to do when fraud is discovered	NY CPA July 1951
How internal auditing can assist management in maintaining better controls	J of A Oct. 1951
The scope and purpose of the internal check	Profit Feb. 1942
Fire insurance - accounting operations in planning a program anticipating loss, and preparing claim	J of A Oct. 1951
The public accountant looks at the client's insurance policies	SCA Convention Issue 1952
Planning and reviewing an audit	NY CPA Feb. 1952
How client and auditor can help each other get effective audits	J of A July 1950
Should accountants audit books they have kept?	J of A Dec. 1950
How fast can an auditor audit?	J of A April 1949
The audit report	Review April 1951
One firm's experience with non-opinion reports	J of A July 1949
Is there more than one set of generally accepted accounting principles?	J of A Sept. 1950
How to lose clients - use confirmation techniques that anger clients	J of A July 1952
How to use client's staff to cut costs of audit of a small business	J of A Sept. 1951
The effect of an accountant's signature on a tax return and the use of a "prepared without audit" stamp	Taxes Nov. 1950
Procedure in auditing and processing disputed matters (Income Tax)	NY CPA Aug. 1949
Duties of bank auditors and comptrollers	J of A Apr. 1951
Auditing procedures in detecting concealments, preferences, or fraudulent conveyances in bankruptcy investigation	NY CPA July 1949
An audit of the affairs of an insolvent debtor	NY CPA Oct. 1950
Taxes in bankruptcy proceedings	Taxes Jan. 1947

What credit men expect from accountants in bankruptcy proceedings	NY CPA Nov. 1947
Aids in discovery of false financial statements in bankruptcy investigation	NY CPA July 1949
The bankruptcy triangle - Creditor, Debtor, Commissioner	Taxes June 1952
How to eliminate the tax on debt cancellation	Taxes Feb. 1951
When is a debt bad for business purposes?	NYU 10th Tax Inst.
The obsolete balance sheet - its successor, the position statement	NY CPA July 1948
Liberal disclosures can make balance sheet more useful	J of A April 1950
Clarifying the balance sheet	Review April 1951
Aids in discovery of false financial statements in bankruptcy investigation	NY CPA July 1949
Bonus complications and calculations	Taxes Mar. 1947
A look at profit-sharing purposes and methods	NACA Sept. 15, 1948
The tax side of pension planning	NACA July 1950
Deferred compensation for executive help	Bus. Week Oct. 4, 1952
What budgeting and financial forecasting will do for a new company	NACA Dec. 1, 1948
Common sense budgeting for manufacturing expenses	NACA July 1, 1949
The budget and cost estimate system of a medium size P.A. firm	J of A Sept. 1950
How much do indirect expenses vary?	NACA Oct. 1951
What does an auditor's certificate mean?	NY CPA Feb. 1951
Planning and preparing a complete chart of accounts	NACA June 1951
How the CPA may better assist his smaller client to obtain financial assistance or credit	NY CPA May 1949
The accountant's function in the credit granting process	NY CPA Mar. 1951
CPA's experience in starting a practice in a small community	J of A July 1949
Comparison of CPA's and PA's in New York	J of A July 1949
A liberal education for the CPA candidate	NY CPA Sept. 1951
What is CPA	Review Jan. 1951
The CPA's service to business	NY CPA Mar. 1951
How weak accounting systems encourage employee embezzlement	J of A July 1951
137 questions to ask before installing new accounting procedures and methods	J of A Mar. 1948
Will women hold their place in public accounting?	NY CPA May 1946
How to diagnose a financial statement	Profit Sept. & Oct. 1932
Financial statements simplified	Taxes July 1949
Should financial statement show monetary or economic income?	Review Oct. 1951
Partnership agreements for public accounting firms	NY CPA June 1946
An analysis of partnership agreements for the public accounting firm	J of A Mar. 1949
Organization and procedural changes that may cut down the Oct.-March load in an accountant's office	J of A July 1950
Modern methods of work simplification can save time and money in a public accounting office	J of A Dec. 1951
Nine ways to promote loyalty in a public accounting firm	J of A Oct. 1948
Choosing the valuable accounting junior	J of A Apr. 1951
Building and keeping a clientele requires basic analysis and military tactics	J of A Oct. 1953
Corporation explains significance of audit reports	J of A Sept. 1953
Public accounting and private accounting	J of A Nov. 1953
Facts for CPA installing new bookkeeping systems and equipment in company not previously a client	J of A July 1953
Social responsibility of certified public accountants	J of A Aug. 1953
Audit short stories: two cases where perseverance paid off	J of A Oct. 1953
What they (economists) say about us	J of A Aug. 1953
Audit procedures applicable to school districts	J of A Apr. 1953
As others see us	J of A May 1953
Is public accounting attracting enough good men?	J of A April 1953
How to plan audit engagement, supervise staff, organize work to cut down man hours	J of A May 1953
Three challenges to every CPA serving small local clients	J of A Mar. 1953
Emphasis on Ethics	J of A Mar. 1953

AUDITING AND PUBLIC ACCOUNTING

Continued Page 3

Accountants not guilty of gross negligence by AIA committee	J of A June 1953
CPA's and bankers help each other to help their client	J of A June 1953
SEC criticized for trying to change accounting principles by fiat	J of A Mar. 1953
Eleven requirements for a good budgeting system and five reasons why more companies don't use them	J of A Mar. 1953
Distributable earnings suggested as possible replacement for earned surplus	J of A Apr. 1953
Should CPA candidates be expected to be experts in advanced theory?	J of A June 1953

AUTOMOBILES AND GARAGES

An accounting system for a small automobile agency

Cost accounting for auto repair garage

A discussion of inventory pricing

Automobile leasing; the arithmetic of renting rather than buying company cars

PSB Dec. 1936

Cost Acctg. Handbook

NY CPA Dec. 1947

J of A Dec. 1953

CONTRACTORS

Accounting practice in the building trades	PSB Aug. 1931
Uniform cost accounting for road builders	PSB Nov. 1940
Write off of contractors equipment for specific job	Tax Topics Oct. 15, 1950
How to establish and operate accounts for the small contractor	J of A Jan. 1951
Accounting problems of construction contractors	NACA Jan. 1951
Tax problems of construction contracts	NY CPA Sept. 1951
Cost accounting system for oil drilling contractors	Cost Acctg. Handbook
How to handle the collapsible corporation problem as related to real estate and building contractors	
Cost determination for small housing developments	NYU 10th Tax Inst.
Elements of real estate and construction costs	NY CPA Oct. 1948
Government financing of essential contractors	NY CPA Oct. 1948
	Harvard Law Review
	Mar. 1953
Balance-sheet presentation of "progress billings" and "contracts in progress"	J of A Mar. 1953
Principles underlying the capitalization of interest during construction	Arthur Anderson & Co.
	Mar. 1, 1953

CORPORATIONS

Treatment of excessive compensation (in closely held corporations)	Taxes Nov. 1946
The dividend under general corporate law and federal income tax laws	Taxes Oct. 1947
Dividends issued despite deficit earnings	J of A Sept. 1949
Why stock dividends are declared	Taxes Oct. 1949
New tax situations under 1951 revenue act	J of A Dec. 1951
The expanded definition of a collapsible corporation	L.A. Title Ins. & Tr. Tax Forum 1952
How to handle the collapsible problem as related to real estate and building contractors	NYU 10th Tax Inst.
Practical problems in collapsible corporations	NYU 10th Tax Inst.
A discussion of taxation of income from family corporations	Rocky Mt. Law Rev. April 1947
The collapsible corporation through the looking glass	Taxes Nov. 1951
The new three year rule--collapsible corporations	L.A. Title Ins. & Tr. Tax Forum 1952
Dividend payments of a small closed corporation	Taxes July 1951
"Dividends" and earnings or profits	Tax Law Rev. Jan. 1952
Incorporating a going business	USC Tax Inst. Oct. 1949
Reduction of corporate income tax by the use of separate partnerships or individual proprietorship	Mo. Law Rev. Apr. 1952
Problems involved in incorporating a partnership	NYU 10th Tax Inst.
"Unseen" tax problems arising in transferring business assets	Tenn. Law Rev. Dec. 1951
Business purpose or business continuation	Taxes Mar. 1952
Recapitalizations	Taxes Dec. 1949
Recent trends in reorganization cases	NY CPA Jan. 1948
Liquidating distributions by corporations	Taxes Dec. 1949
Liquidating a shareholder's interest in a closely held corporation	Taxes Dec. 1950
Tax effect of splitting a corporation into two or more units	J of A Sept. 1951
Compensation of officers - today's problems	NY CPA Nov. 1947
Income tax problems which arise from granting a stock option	Van Law Rev. Apr. 1949
Taxes - insurance and stockholder survivor agreements	Taxes Mar. 1950
Stockholder's advances to corporations - are they loans or capital contributions?	Taxes Feb. 1947
Financial information people want to know about a corporation	J of A Sept. 1948
How to eliminate the double taxation of corporate income	J of A July 1952
Anticipatory replacements	Taxes Oct. 1947
Partnership or corporation	Tax Topics Oct. 1948
Partnerships taxed as corporations	USC Tax Inst. Oct. 1949
New tax situations under the 1951 Revenue act	J of A Dec. 1951
An analysis of charges and credits to earned surplus	NY CPA Sept. 1946
Some tax factors influencing the operation of the closely held corporation	J of A Feb. 1953
Treatments of capital-gain dividend by fiduciary shareholders	J of A Aug. 1953
Stock dividends and split-ups accounting treatment by stockholders and corporation AIA research bill, 11	J of A Jan. 1953
Tax consequences of inadequate equity capital - the thin corporation	J of A Oct. 1953

EDUCATION

Is accounting education adequate?	J of A Feb. 1949
Using audio-visual aids in accounting education	NY CPA Jan. 1952
What the accounting profession offers the staff accountant	NY CPA May 1947
Pre-Career education	NY CPA Jan. 1948
The joys and sorrows of private practice vs large firm employment	J of A Feb. 1952
Inductive reasoning in accounting	NY CPA Aug.-Nov. 1950
The use of projected visual aids in the teaching of cost accounting	Review Jan. 1952
Better application of recognized principles would improve university accounting	J of A Sept. 1950
Simplified practice in hand-posted ledger	PSB Sept. 1938
A new yardstick for accounting skills	J of A Dec. 1948
Applications of generally accepted accounting principles to cost accounting	NY CPA Dec. 1948
Time saving accounting short cuts and procedures	Bus. Ideas Handbook 1949
What should an industrial accountant study?	NACA Sept. 1951
A liberal education for the CPA candidate	NY CPA Sept. 1951
Deducting summer school expenses	Taxes Sept. 1951
Teaching accounting in the law school	NY CPA Jan. 1952
Accounting internship programs	NY CPA Jan. 1952
Reasons why university accounting must differ from conventional commercial accounting	J of A Aug. 1949
Comments on university accounting	J of A Feb. 1950
Better application of recognized principles would improve university accounting	J of A Sept. 1950

ENDOWMENTS, ANNUITIES AND ESTATES

The present value of an income for life	Taxes July 1949
Fiduciary accounting	NY CPA Oct. 1949
Income tax aspects of various wills and trusts	NYU 10th Tax Inst.
Some thoughts on safeguarding your estate against unnecessary taxes expenses and liquidation losses	
A speciman estate plan	CCH Inc. 1951
Life insurance and the estate tax	Taxes Aug. 1950
When not to save taxes in estate planning	Taxes April 1947
Beneficiaries power to invade	J of A Feb. 1949
Planning the estate	USC Tax Inst. Oct. 1949
An analysis of California estates	Taxes July 1950
How life insurance helps conserve estates	Taxes Sept. 1947
The accountant's place in estate planning	Taxes July 1946
Marital deductions formulas	J of A Sept. 1949
The marital deduction of substantial estate	Taxes Aug. 1949
Tax characteristics of certain payments to trust beneficiaries	Taxes Jan. 1949
Current estate and gift tax developments	Digest June 1952
	L. A. Title Ins. & Tr. Tax Forum 1952
Disposition of business interests at death	Taxes Dec. 1950
Computation of estate tax when interdependent deductions are present	Taxes June 1951
Headaches of estate fiduciaries	Taxes Oct. 1947
Closed corporations and some related problems of the fiduciary	NY CPA Oct. 1949
"I enclose a copy of your will"	J of A Aug. 1953
What final factors govern taxation of an incorporated estate	J of A Oct. 1953

ENGINEERS AND SURVEYORS

Accounting education in the engineering school

NY CPA Jan. 1952

FINANCIAL INSTITUTIONS - BANKS, FINANCE COMPANIES, SAVINGS & LOANS, ETC.

Accounting aspects of the commercial finance company	NY CPA Feb. 1950
Examination of a small savings institution	NY CPA June 1951
Duties of bank auditors and controllers	J of A Apr. 1951
Items on financial statements which should be scrutinized by the credit man	NY CPA Feb. 1949
Using the figures for credit appraisal	NACA Mar. 1951
How to diagnose a financial statement	Profit Sept. & Oct. 1932
Financial statement analysis for the credit man's view point	Profit Aug. 1935
Use of short term "capital" loans growing. Bankers need income statement more than balance sheet	J of A Mar. 1950
Accounting problems in credit circles	Bull. Robt. Morris Assoc. Mar. 1953
CPA's and bankers help each other to help their client	J of A June 1953
Why the CPA should always use the standard form when requesting information from bank	J of A Sept. 1953
What are the common aims of bankers, accountants and businessmen--borrowers?	J of A Oct. 1953
Functions of the accountant in auditing business handling escrow agreements	J of A Sept. 1953
Taxation of savings and loan association	Taxes April 1953

FOOD PROCESSING

Cost accounting methods for a fruit and vegetable cannery

Cost Acctg. Handbook

HOSPITALS

Accounting control of the operation of a small hospital	NACA June 15, 1948
An authoritative guide for hospital accounting	ASBA Martin 1951
Practical expense analysis to serve the needs of hospital management	NACA Dec. 1949
Do hospitals need cost accounting?	J of A May 1952
Use of per diem costing can help establish sound hospital rates	J of A Mar. 1951
The inclusion of depreciation of hospital plant and equipment with operating costs	NY CPA Aug. 1951

INSURANCE

Revaluating insurance coverages and costs	Amer. Mgmt. Assn. Ins. Series 84
Selecting your carrier - a formal education for the insurance buyer	Amer. Mgmt. Assn. Ins. Series 76
Getting the most out of insurance coverage and service	Amer. Mgmt. Assn. Ins. Series 76
Case study in auditing procedure of an automobile casualty insurance company	Review Jan. 1951
Fire insurance - accounting operations in planning a program, anticipating loss, and preparing claim	J of A Oct. 1951 NY CPA July 1949 SCA Convention Issue 1952 Taxes Nov. 1947
Insurance problems in real estate audits	
The Public Accountant looks at the client's insurance policies	
Life insurance premiums as compensation	
A single premium deferred annuity pension plan with supplementary profit sharing retirement benefits	NACA Mar. 1950 NACA Aug. 1949 Profit July 1931
Continuing expense estimates and business interruption Ins. Loss	NY CPA Oct. 1946
What are your records worth? What if they were destroyed by fire?	NY CPA Mar. 1947
Buying and administering business interruption insurance	J of A Feb. 1948
The insurance an accountant needs	J of A Dec. 1948
How the accountant can help his client obtain proper insurance coverage	NACA Feb. 1949
Invoicing is the key to good insurance agency accounting	Taxes May 1949
Controlled reporting of fire damage, cost of repairs and Ins. Claims	
Trusts of insurance on relatives' lives	
Income tax problems incident to corporate insurance on stockholder executives' lives	NY CPA Feb. 1950 Taxes Oct. 1950 NACA Feb. 1951 L. A. Title Ins. & Tr.
Transfers of life insurance for valuable consideration	
Property records for insurance purposes	
Cash surrender value of insurance policies includability in beneficiaries	
What the CPA should know about deductible property or liability insurance (its cheaper; it prevents losses)	J of A Jan. 1953

INTERNAL CONTROL

The lengthening arm of internal control	NY CPA Apr. 1949
Internal control of the accountant's practice	NY CPA July 1949
Internal control, internal auditing and effect on audit programs	NY CPA Jan. 1950
How to check thoroughly a client's internal control during an audit	J of A Apr. 1951
Internal control and services rendered client by independent CPA	J of A Nov. 1951
Internal control against fraud and waste; developed as a project of the inst. of internal auditors	Prentice-Hall Inc. Inst. of Internal Auditors Mar. 1953
To what extent should internal auditors examine check endorsements?	

MACHINE SHOPS

Accelerated amortization of facilities for military production; how it works today	J of A June 1951
A discussion of inventory pricing	NY CPA Dec. 1947
Do the smaller firms comply with accounting research bulletins?	J of A Sept. 1948
Applications of generally accepted accounting principles to cost accounting	NY CPA Dec. 1948
Pricing products to yield a planned return on plant and working capital investments	NACA Oct. 1949
Controlling job costs in a machine shop	NACA Aug. 15, 1949
Cost estimating for long-term contracts in a machine shop	NACA Aug. 1, 1948

MANUFACTURING

A case study of a steel fabricating company	AIA No. 8
Adjusted gross income - its increasing importance	Taxes Apr. 1949
Advance by stockholders--tax treatment	Taxes Nov. 1950
How to simplify cost calculation with Algebraic Formulae	J of A Sept. 1948
Accelerated amortization of facilities for military production; how it works today	J of A June 1951
Minimum inventory controls in apparel industries	NY CPA Sept. 1950
Sale of assets received in liquidations	Taxes Apr. 1950
A discussion on inventory pricing	NY CPA Dec. 1947
Applications of generally accepted accounting principles to cost accounting	NY CPA Dec. 1948
Pricing products to yield a planned return on plant and working capital investments	NACA Oct. 1949
Brewery cost accounting	NY CPA Nov. 1950
How to start a budget for a small manufacturing company	J of A July 1948
Methods of distributing telephone expense	NACA Sept. 15, 1947
Investment basis for distributing overhead to products	NACA Nov. 1948
Spreading overhead to cost centers on basis of standard earned hour rates	NACA Feb. 1949
A study of the principles of allocating costs	Review July 1951
The assignment of non-manufacturing costs to products	NACA Rev. No. 20 Aug. 1951
Alternatives in allocating administrative costs	NACA Aug. 1951
Work up a sound burden rate, then test it	NACA Aug. 1951
Allocation of overhead costs--a short cut	NACA Aug. 1951
Indirect labor measurement and standardization	NACA Nov. 1951
Standard cost accounting methods for the small manufacturer	NY CPA Oct. 1951
Development in cost control	NACA Sept. 15, 1947
Control of office costs	NACA Aug. 15, 1947
What a cost system should do for you	Profit Sept. 1934
The art and science of distribution costing	NACA Apr. 1951
Standard costs for costing inventories	NACA Res. Bul. 13 June 1, 1948
Pricing policies and the awareness of costs	NACA Dec. 1, 1948
The advantage of written cost procedures	NACA May 1950
A conversion to direct costs	NACA Mar. 1952
An embryo standard system for small manufacturing companies	NACA Oct. 1948
How standard costs are being used today for control, budgeting and pricing	J of A Feb. 1950
Controlling factory burden with standard costs	NACA Aug. 1950
Integration of standard costs with entry and closing routine	NACA Aug. 1950
An application of a basic standard rate to direct labor	NACA Aug. 1950
How to use standard costs	NACA Aug. 1952
Step by step analysis of departmental labor variance	NACA Jan. 1950
Variations must be forged into familiar tools	NACA June 1950
Calculation of variances	NACA Sept. 1952
Production control and cost procedures in a foundry producing unit	NACA Mar. 15, 1948
Determination of casting cleaning costs	NACA Sept. 15, 1948
Job cost procedure - a manufacturer of forgings	NACA Jan. 1951
How direct costing works internally and externally for small Mfg.	J of A Aug. 1953

MINING

Capitalization of mining expenditures
Depreciation of capital goods in the coal mines

Taxes Mar. 1948
Taxes Aug. 1951

MOTION PICTURE INDUSTRY; THEATRE

"Amortization" of motion pictures
Summer theatre accounting procedures
Accounting and auditing aspects of a moving picture theatre chain
Amortization schedules for motion pictures

USC Tax Inst. 1948
NY CPA July 1950
NY CPA Feb. 1951
Review July 1952

MUNICIPALS - LOCAL GOVERNMENT

Municipal income, sales and use taxes

Taxes Oct. 1946

Suggestion for organization to aid municipal audits

J of A Mar. 1948

Local government audits

NY CPA July 1950

Principles and procedures of accounting, budgeting, auditing and
reporting for municipalities

ASBA Mun. Fin. Officers

Assn. 1951

Audit procedures applicable to school districts

J of A April 1953

OIL INDUSTRY

A procedure for handling retail receivables of oil co.	NACA June 15, 1948
Petroleum industry accounting	NY CPA Oct. 1948
Selling "Oil payment"	Taxes Mar. 1949
Intangible drilling and development cost of oil and gas wells	Taxes Apr. 1948
Accounting system for distributors of petroleum products	PSB Aug. 1940
The basis of an oil lease	Tax Topics June 1945
Federal Income tax problems involved in typical oil and gas leases	Tax Law Rev. Apr. 1947
Interpretation of earnings changes in an oil company	NACA July 1950
Tax accounting problems of a landowner's oil and gas lease	Taxes Oct. 1950
Costing methods for natural gasoline	NACA Nov. 1951
The nature of depletable income	Tax Law Rev. Mar. 1952
Cost Accounting for oil refineries	Cost Acctg. Handbook

PARTNERSHIPS

The lawyer's dilemma - a discussion on partnerships in a profession
What is to be done about partnership problems of today?
Partnership or corporation
Planning partnership liquidation to avoid risk of capital gain
Allocation of partnership profits and losses
Accounting problems involving the admission of a new partner by investment
Incorporating a partnership - basis problems and carryover of amortization
Limited partnerships get investors to "kick in"

Taxes Sept. 1946
NY CPA Jan. 1947
Tax Topics Oct. 1948
Taxes Aug. 1949
USC Tax Inst. Oct. 1949
Review Jan. 1952
NYU 10th Tax Inst.
J of A May 1953

PERSONNEL

A critical evaluation of the institute personnel selection and testing ground	J of A Aug. 1950
Institute vocational tests assist in hiring staff workers	J of A Jan. 1951
Obtaining accounting personnel	NY CPA July 1952
Some guides for writing job descriptions for salaried personnel	NACA Aug. 15, 1948
A new yardstick for accounting personnel	J of A Dec. 1948
Selection of executive accounting personnel	NY CPA Apr. 1950
How to conduct a training program for new staff assistants	J of A Aug. 1950
Controllers weigh pension, personnel and defense problems at annual meeting	J of A Nov. 1950
Office Staff and management	NY CPA Jan. 1951
On the job training - results of the program after after two years in force at the Caterpillar Tractor Co.	NACA Feb. 1951
The introduction of job classification and evaluation in the steel industry blazed a trail in wage Adm.	NACA Sept. 1951
How to devise an employee suggestion plan	NACA Oct. 1952
A job evaluation procedure	NACA Oct. 1952

PUBLIC RELATIONS

The accountant's talk - building a sense of the listener
Public relations - a new frontier for accounting
There is no mystery to public relations
Public relations and professional responsibility

NY CPA May 1947
NY CPA Mar. 1948
Review July 1952
NY CPA Aug. 1951

PUBLIC UTILITIES

Circularization of accounts receivable

NY CPA Sept. 1946

A case study of a public utility

AIA No. 4

Depreciation of public utilities properties - its significance to
investors and management

PSB Mar. 1940

PUBLISHERS

Some accounting problems of smaller newspapers and similar publications
An accounting system for newspaper and magazine distributors
A case study on better press-room control reports
Controlling costs in the publishing industry

NY CPA May 1952
Acctg. Methods
NACA Mar. 1950
NACA Sept. 1951

REAL ESTATE

Income tax consequences of abandonment and involuntary conversion	Tax Law Rev. Nov. 1951
Advance rentals - Accounting and income tax	Taxes Oct. 1948
Accounting for co-operative apartment buildings	NY CPA Aug. 1949
Insurance problems in real estate audits	NY CPA July 1949
Standardization of closing statements for real estate transactions	NY CPA Oct. 1948
Sale or exchange of real property subject to a mortgage	Taxes Feb. 1947
The sale of unimproved or subdivided land	Taxes May 1947
Securing the best tax position in the purchase and sale of property	Taxes June 1949
Tax free sales of residences	L.A. Title Ins. & Tr. Tax Forum 1952
Elements of real estate and construction costs	NY CPA Oct. 1948
Percentage leases	NY CPA July 1946
Lease agreements containing options to buy	Taxes Aug. 1948
Sale of property with a lease taken back	NY CPA Oct. 1948
To own or to lease business property	Taxes Aug. 1951
Tax problems of a lease	Taxes Feb. 1952
Contingent commissions in sub-division selling	PSB April 1939
Tax hints for realty organizations	NY CPA May 1947
When and how to be a dealer rather than an investor for tax purposes	J of A July 1948
Cost determination for small housing development	NY CPA Oct. 1948
Tax problems in real estate operations	NY CPA Jan. 1950
Tax aspects in investing in real estate	Taxes Dec. 1951
Basic problems of California property held in joint tenancy	Soc. of Cal. Accts. Conv. Issue 1952
Purchase and sale of real property	NYU 10th Tax Inst.
Tax accounting for real estate operating enterprises	Accounting Methods
Tax accounting for real estate dealers	Accounting Methods

RESEARCH AND DEVELOPMENT

Tax accounting and abnormal income
Accounting treatment of general purpose contingency reserves
Pioneering activities - the treatment of experimental and research costs

Taxes June 1952
NY CPA Dec. 1947
Taxes Jan. 1948

RESTAURANTS AND HOTELS

Internal control aspects in the auditing of restaurants

A case study of a small restaurant

Hotel resort accounting system

An accounting system for a small hotel

The control of hotel guests' accounts

NY CPA Sept. 1946

AIA No. 8

PSB Apr. 1937

PSB Feb. 1940

NACA June 1950

RETAIL

A procedure to improve customers' statements and expedite accounts receivable aging	NACA Apr. 15, 1949
Seven methods of combining low cost with more control over accounts receivable	Hadley Review Vol. No. 1
An accounting system for a household appliance dealer	Accounting Methods
A branch store accounting system	Taxes May 1949
Retail industry accounting	Calif. CPA Feb. 1952
A discussion of inventory pricing	NY CPA Dec. 1947
A case study of a department store	AIA No. 3
Special problems in connection with chain store accounting	NY CPA Aug. 1947
Elements of real estate and construction costs	NY CPA Oct. 1948
Federal excise tax accounting for the installment retailer	NY CPA July 1950
How to install and operate a cycle billing in a retail business	J of A Jan. 1953

SALES

Repossessions - the morning after

Calif. Accountant
Jan. 1950

Three tools for sales management: (1) booking and backlog report
(2) daily billing report (3) product sales and profit trend

NACA June 1, 1948

Keying the sales budget to the customer buying needs

NACA Jan. 1, 1949

A simplified order and billing routine

NACA Oct. 1949

The accountant's part in evaluating territorial sales potentials

NACA June 1950

When is a sale not a sale?

Taxes April 1947

Wash sales and commodity futures

Digest Mar. 1952

Effective sales management needs strong accounting support

J of A Dec. 1953

SECURITIES

A practical system for stocks and bonds owned	Profit April 1941
Taxing refunded municipals	Taxes Sept. 1948
Some notes on the bond yield problem	Review July 1952
Capital adjustments of securities	NY CPA Jan. 1950
Tax problems in the purchase and sale of securities	Taxes June 1947
Accounting for compensation in the form of stock options	J of A Jan. 1949
Twenty-one reasons for stock control	Profit Jan. 1933
The advantages of no par value and par value stocks	Profit Aug. 1941
Deferred compensation and stock option plans may be legal but are they ethical?	Taxes Mar. 1952
Accounting for compensation in the form of stock options	J of A Jan. 1949
Non-voting stock for the consolidated return	Taxes Aug. 1951
Private investments abroad	Virginia Law Review Nov. 1951
Attractive tax features of discount bonds should make them useful as tax-planning instruments	J of A Mar. 1953
Problems with discount bonds	J of A Jan. 1953

TAXES

Tax savings by giving	Taxes May 1952
Comments on charitable gifts made in property	Harv. Law Review June 1952
Human nature, charitable contributions and Uncle Sam	Taxes Mar. 1950
A panel of experts on year-end tax planning	NY CPA Dec. 1947
How to handle net operating loss deductions in income tax returns	J of A May 1951
Federal excise taxes	Taxes April 1950
Federal excise tax accounting for the installment retailer	NY CPA July 1950
Tax planning for Americans in foreign lands	Taxes Sept. 1950
The property factor in state income tax allocation	Taxes Nov. 1946
Gifts of life insurance in contemplation of death	Taxes Feb. 1948
Gifts to children and incompetents	Taxes Oct. 1948
Forgiveness of indebtedness income or gift - or reduction of basis	Taxes Jan. 1949
How to preserve the right to make non-taxable gifts of insurance policies	Tax Topics March 1949
Divorce and gift taxes	Taxes Feb. 1950
Current problems in sale, gift and lease-back transactions	Taxes Aug. 1951
Comments on charitable gifts made in property	Harv. Law Review Nov. 1951
Current estate and gift tax developments	L.A. Title Ins. & Tr. Tax Forum 1952
If a hobbyist is taxed on his profits, should his losses go unrecognized?	Taxes Oct. 1950
The sad story of the self-represented taxpayer before the tax court	J of A Oct. 1951
The handling of federal tax controversies: Why does the average lawyer abdicate?	Amer. Bar Assn. Jrl. Dec. 1951
At what stage will payment of a deficiency deprive the tax court of jurisdiction?	Tax Law Review Jan. 1952
A survey of the human factors to be considered	NYU 10th Tax Inst.
Factors that influence a judge's decision	NYU 10th Tax Inst.
A personalized tax manual for your corporation	NACA July 15, 1947
Procedure in checking tax returns by an accounting office before signature and filing	Taxes Oct. 1948
The case of the tax wise salesman	Taxes Feb. 1951
How to operate a business to get lower taxes	Taxes June 1949
Some hints with respect to the assembly of tax information and preparation of returns	NY CPA Jan. 1949
Inequities in non-deductibility of fines, penalties, defense exp.	Tax Topics June 1949
Seven suggestions for avoiding double taxation when stock sale may be transfer of assets	J of A July 1949
Is "advice to counsel" a defense against penalty?	Taxes July 1949
When are sale or services taxable, non-taxable or allocable?	NY CPA Aug. 1949
Selected income tax problems of individuals	Taxes Dec. 1949
A questionnaire to help in reviewing corporate federal income tax returns	J of A Oct. 1951
Would averaging of personal income over a period of years be desirable for tax purposes?	J of A Jan. 1952
Tax problems of installment dealers	NYU 10th Tax Inst.
Income tax problems incident to corporate insurance on stockholder executives' lives	NY CPA Feb. 1950
The tax problem involved in a business interruption insurance loss	The Ins. Journal June 21, 1951
Tax problems of a lease	Taxes Feb. 1952
Tax accounting for mining companies	Tax Acct. Methods
Tax accounting problems of a landowner's oil and gas lease	Taxes April 1948
Payment received for the use of a patent - is it income or capital gain?	J of A April 1951

TAXES

Continued Page 2

Payroll tax saving hints	NY CPA May 1950
Taxing corporations as partnerships	Taxes June 1948
Tax consequences arising from the purchase of partnership interest	J of A Jan. 1951
Income tax consequences of the re-location of employees	Col. Law Review Jan. 1951
Tax hints for realty organizations	NY CPA May 1947
Tax problems in real estate operations	NY CPA Jan. 1950
Tax free sales of residences	L.A. Title Ins. & Tr. Tax Forum 1952
Tax aspects in investing in real estate	Taxes Dec. 1951
Tax accounting for real estate operating enterprises	Accounting Methods
Tax accounting for real estate dealers	Accounting Methods
Ethical problems of tax practitioners	J of A Jan. 1953
Twelve important points for accountants to know about Social Security	J of A Nov. 1953
Comes the Garden of Eden	J of A Sept. 1953
Don't be a joint tenant	J of A Nov. 1953

TRUSTS

Filling a gap in missing trust records	NY CPA July 1948
Trusts of insurance on relatives' lives	Taxes May 1949
An illustrative trustees commission computation under the 1948 law	NY CPA Oct. 1949
Irrevocable trusts	Taxes Feb. 1950
Developing and using adequate cost data for the trust dep't. of a bank	NACA April 1950
The alimony trust	Taxes Oct. 1950
The inter-vivos trust for a minor: its estate tax aspect	Taxes Sept. 1950
The artful dodger trust faces life and looks at death	Taxes Dec. 1950
How to terminate a pension trust	Taxes May 1951
Minors or trusts as members of partnership	L.A. Title Ins. & Tr. Tax Forum 1952
An accounting system for handling escrow trust accounts on multi-record	Hadley Fr. No. 87

INDEX TO REFERENCES CITED IN BIBLIOGRAPHY

ABBREVIATION USED

NAMES OF PUBLICATION AND PUBLISHER

AIA	American Institute of Accountants, New York 16, N. Y.
ASBA	American School Of Business Administration, New York 8, N. Y.
Accounting Methods	Handbook of Accounting Methods (J. K. Lasser), New York, N. Y.
Ala. Law Review	Alabama Law Review - University of Alabama, University, Alabama
Amer. Bar Assn. Jrl.	American Bar Association Journal, 1140 N. Dearborn Street, Chicago 10, Ill.
Amer. Mgmt. Assn.	American Management Association, New York 36, N. Y.
Ark. Law Review	Arkansas Law Review, School of Law, University of Arkansas, Fayetteville, Ark.
Boston Univ. Law Rev.	Boston University Law Review, 11 Ashburton Place, Boston, Mass.
Business Ideas Handbook	Business Ideas Handbook - Prentice-Hall, New York, N. Y.
Business Week	Business Week, Albany, N. Y.
CCH, Inc.	Commerce Clearing House, Inc., 214 N. Michigan Avenue, Chicago 1, Ill.
C.L.U. Journal	The Journal of the American Society of Chartered Life Underwriters, 3924 Walnut Street, Philadelphia 4, Pennsylvania
Calif. Acct.	The California Accountant, 903 State Street, Santa Barbara, California
Cal. Law Rev.	California Law Review, Inc., Berkeley, California
Chicago Bar Record	Chicago Bar Record, 29 S. La Salle Street, Chicago, Illinois
Col. Law Review	Columbia Law Review - Kent Hall, Columbia University, New York 27, N.Y.
Controller	The Controller, 1 East 42nd Street, New York 17, N. Y.
Cornell Law Qtrly.	Cornell Law Quarterly - Cornell University, Ithaca, N. Y.
Cost Acctg. Hdbk.	Handbook of Cost Accounting Methods, 250 Fourth Avenue, New York 3, N.Y.
Digest	Digest of Tax Articles, 253 Orange Street, Albany, N. Y.
Ford. Law Review	Fordham Law Review, 302 Broadway, New York 7, N. Y.
Geo. Wash. Law Rev.	George Washington Law Review, Third and Reilly Streets, Harrisburg, Pa.
Hadley F.R.	Hadley Faster Routines, 330 N. Los Angeles Street, Los Angeles 12, Calif.
Harv. Law Rev.	Harvard Law Review, Gannett House, Cambridge, Massachusetts
Ill. Law Rev.	University of Illinois Law Forum - University of Illinois, Urbana, Illinois
Ind. Law Jrl.	Indiana Law Journal, Indiana University School of Law, Bloomington, Ind.
Ins. Journal	Insurance Journal, 704 S. Spring Street, Los Angeles 14, California
Iowa Law Rev.	Iowa Law Review - College of Law, State University of Iowa, Iowa City, Iowa
J of A	Journal of Accountancy, 270 Madison Avenue, New York 16, N. Y.
Jrl. of Bus.	Journal of Business of the University of Chicago University of Chicago Press, 5750 Ellis Avenue, Chicago 37, Illinois
Jrl. of Natl. Assn.	Journal of the National Association of Referees in Bankruptcy, 1700 First National Bank Building, Peoria 2, Illinois
Kent. Law Jrl.	Kentucky Law Journal - College of Law, University of Kentucky, Lexington, Ky.
L.A. Title Ins. & Tr.	Title Insurance & Trust Co., 433 S. Spring Street, Los Angeles, Calif.
Lawyers Guild Rev.	Lawyers Guild Review, 40 Exchange Place, New York 5, N. Y.
Marq. Law Rev.	Marquette Law Review, 1103 W. Wisconsin Avenue, Milwaukee 3, Wisconsin
Methods & Systems	Methods and Systems, 330 N. Los Angeles Street, Los Angeles 12, Calif.
Miami Law Qtrly.	Miami Law Quarterly - University of Miami School of Law, Miami, Florida
Mich. Law Rev.	Michigan Law Review, Law School, University of Michigan, Ann Arbor, Mich.
Minn. Law Rev.	Minnesota Law Review Foundation, 254 Fraser Hall, Minneapolis 14, Minn.
Miss. Law Jrl.	Mississippi Law Journal, University, Mississippi
Mo. Law Rev.	Missouri Law Review - Lee H. Tate Hall, University of Missouri, Columbia, Mo.
Robert Morris Assoc.	Robert Morris Associates, 1417 Sansom Street, Philadelphia 2, Pennsylvania
NACA	National Association of Cost Accountants Bulletin, 505 Park Avenue, New York 22, N. Y.
NY CPA	New York Certified Public Accountant, 677 Fifth Avenue, New York 22, N.Y.
NYU Tax Inst.	Annual Institute on Federal Taxation - University of New York - Published by Matthew Bender & Co., Inc., 443 Fourth Avenue, New York, N.Y.
Nat'l. Tax Jrl.	National Tax Journal, 111 E. Chestnut Street, Lancaster, Pennsylvania
Ohio State Law Jrl.	Ohio State Law Journal, College of Law, Ohio State University, Columbus 10, Ohio
Ore. Law Review	Oregon Law Review - University of Oregon, Eugene, Oregon

INDEX TO REFERENCES CITED IN BIBLIOGRAPHY

Continued Page 2

- PSB
 Pa. Law Rev. & Penn. Law Rev.
 Profit
 Pub. Util. Fortn'ly.
 Review
 Robert Morris Assoc.
 Rocky Mt. Law Rev.
- Rutger's Law Rev.
 S.C. Law Rev. & So. Cal. Law Rev.
- S.C.A. Conv. & Soc. of Calif.
 Conv. Issue
 Tax Acctg. Methods
- Taxes
- Tax Law Review
- Tax Topics
- Tenn. Law Review
- Tex. Law Rev.
- Tr. & Est.
- Tulane Law Rev.
- USC Tax Inst.
- Univ. of Pa. Law Rev.
- Van Law Rev.
- Virg. Law Rev.
- Wash. & Lee Law Rev.
- Yale Law Jrl.
- Pathfinder Service Bulletin, 330 N. Los Angeles Street, Los Angeles, Calif.
 University of Pennsylvania, 3440 Chestnut Street, Philadelphia, Pa.
 Profit, 330 N. Los Angeles Street, Los Angeles, California
 Public Utilities Fortnightly, Munsey Building, Washington 4, D. C.
 The Accounting Review - University of Illinois, Urbana, Illinois
 Robert Morris Associates, 1417 Sansom Street, Philadelphia 2, Pa.
 Rocky Mountain Law Review - School of Law, University of Colorado,
 Boulder, Colorado
 Rutger's Law Review, 37 Washington Street, Newark 2, New Jersey
 Southern Calif. Law Review - School of Law, University of Southern California,
 3518 University Avenue, Los Angeles 7, California
- Society of California Accountants, 903 State Street, Santa Barbara, Calif.
 Handbook of Tax Accounting Methods (Lasser),
 250 Fourth Avenue, New York 3, N. Y.
 Taxes - The Tax Magazine - CCH, Inc., 214 N. Michigan Avenue,
 Chicago, Illinois
 Tax Law Review, New York University School of Law, 40 Washington Square S.
 New York 3, N. Y.
 Tax Topics, 1833 W. Olympic Boulevard, Los Angeles 15, California
 Tennessee Law Review, 202 Bolivar Street, Jackson, Tennessee
 Texas Law Review - University of Texas, Austin, Texas
 Trusts and Estates, 50 East 42nd Street, New York 17, N. Y.
 Tulane Law Review - Tulane University, New Orleans, Louisiana
 Tax Institute - University of Southern California School of Law,
 Published by Matthew Bender & Company, Inc., Albany 1, N. Y.
 University of Pennsylvania Law Review, 3400 Chestnut Street,
 Philadelphia 4, Pennsylvania
 Vanderbilt Law Review - Vanderbilt University, Nashville, Tennessee
 Virginia Law Review - University of Virginia, Charlottesville, Virginia
 Washington and Lee Law Review, Lexington, Virginia
 Yale Law Journal, 127 Wall Street, New Haven, Connecticut