Journal of Accountancy

Volume 34 | Issue 6

Article 10

12-1922

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 (1922) "Current Literature," *Journal of Accountancy*: Vol. 34: Iss. 6, Article 10. Available at: https://egrove.olemiss.edu/jofa/vol34/iss6/10

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.

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 Accountmost of the articles listed in The JOURNAL OF ACCOUNTANCY of Accountance ants' 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 ($8\frac{1}{2}$ in. x 11 in.) or 30 cents a page ($11\frac{1}{2}$ 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

- Chartered Accountants Students' Society of Edinburgh and Glasgow Chartered Accountants Students' Society. Transactions, v. 2, 1920-21 session. Edinburgh, William Blackwood and Sons, 1922. 297p.
- Pitt, George Stanhope. Accountancy as the First Aid to Commercial Recovery; address conference of incorporated accountants October 26, 1922. 9p. Accountant, November 4, 1922, p. 646-50. Incorporated Accountants Journal, November, 1922, p. 31-5.

England

Martin, James. Presidential Address, October 26, 1922. Society of Incorporated Accountants and Auditors. 9p. ACCOUNTANT, NOVEMBER 4, 1922, p. 641-6. Incorporated Accountants Journal, November, 1922, p. 26-30.

India

Accountancy Diploma Board, Bombay. INDIAN ACCOUNTANT, August, 1922, p. 151-4.

ACCOUNTANTS' SOCIETIES

Bradford Chamber of Commerce, Accountants' Section. Accountant, October 21, 1922, p. 585-6. Japanese Society of Public Accountants. Annual Report, 331 Tokio Kayo Building, Marunouchi, Tokio, Japan. Our Institute: Its History and Development. Commonwealth Journal

OF ACCOUNTANCY, September, 1922, p. 1-5.

ACCOUNTING

Blyth, J. R. Accounting in Relation to Efficiency. AccountANT, October 28, 1922, p. 617-21.

Kester, Roy B. Accounting Theory and Practice; a textbook for colleges and schools of business administration. v. 1. Ed. 2. New York, Ronald Press Company, 1922. 625p.

ADVERTISING

Nesbit, Wilbur D. First Principles of Advertising. New York, Gregg Publishing Company, c1922.

AGRICULTURE

Farmers' Income Tax: Valuation of Livestock. ACCOUNTANT, October 14, 1922, p. 527-8.

Accounting

Lamb, Charles. Farm Accounts. ACCOUNTANTS JOURNAL, October, 1922, p. 368-72.

AUTOMOBILE INDUSTRY

Cost Accounting

Perry-Keene, L. Cost Control in the Motor-Car and Allied Industries. COST ACCOUNTANT, September, October, 1922, p. 104-7, 132-8.

AUTOMOBILES

Cost Accounting Costing Professional Haulage Work. Devine, John. POWER WAGON. November, 1922, p. 39.

BALANCE-SHEETS

Audited Balance Sheets.. ACCOUNTANT, October 28, 1922, p. 593-4.

BIBLIOGRAPHIES. INDEXES. CATALOGUES, ETC.

Smitley, Robert L. Guide to Best Business Books, How they Can Help You. Forbes, October 28, 1922, p. 116.

BUDGETS

Business

Chamber of Commerce of the United States. Budgeting for Business Control. Washington, Fabricated Production Department, Chamber

of Commerce of the United States, 1922, 51p. Mathewson, Park. Expense Control, Through Budgeting; pt. 2. INDUS-TRIAL MANAGEMENT, November, 1922, p. 301-4.

CLOTHING TRADE

Stoddard, W. B. How Cleveland Retailers Guard Against Credit Losses. NATIONAL RETAIL CLOTHIER, November, 1922, p. 72-4.

Accounting

Complete System of Retail Accounting for the Progressive Clothing Store; Cont., NATIONAL RETAIL CLOTHIER, October, November, 1922, p. 76-8, 76-8.

Forms That Take Some of the Load off Harris and Frank's Shoulders. NATIONAL RETAIL CLOTHIER, November, 1922, p. 86-7.

CONTRACTORS

Cost Accounting

Connor, W. N. Cost Accounting for Construction Work; system employed by the Aberthaw Construction Company explained in paper presented at construction industries conference at Hamilton, Ont. Engineering and Contracting, October 25, 1922, p. 27-31.

CORPORATIONS

Auditing

Private Companies and Partial Audits. ACCOUNTANT, October 7, 1922, p. 481-3. INCORPORATED ACCOUNTANTS JOURNAL, NOVEmber, 1922, p. 23.

COST AND FACTORY ACCOUNTING

Bloss, Henry R. Costs in Modern Business Methods Topics Discussed at the Annual Convention of the International Association of Cost Accountants. MANUFACTURERS' NEWS, October 12, 1922, p. 5-6.

Darnell, R. W. Relation of Time Study to Cost Accounting. INDUSTRIAL MANAGEMENT, November, 1922, p. 272-8.

Estimates Versus Actual Costs; a method of tying up estimates with actual cost figures on the regular books of account. HARVARD BUSINESS REVIEW, October, 1922, p. 108-10.

Lazarus, Arthur. Cost Accounting in the U. S. A. ACCOUNTANT, October 7, 1922, p. 495-502.

Figuring Costs from Material to Production; pt. 1. Luenberg, A. CANADIAN MACHINERY, November 9, 1922, p. 16, 21. Rix, Stuart M. Elements of Costing. ACCOUNTANTS JOURNAL, October,

1922, p. 374-9.

STELLING, ROBERT. Production Control in Relation to Cost Accounting. Accountant, October 28, 1922, p. 605-6.

Townsend, R. Factory Expenses in Theory and Practice. Cost Account-ANT, October, 1922, p. 155-9. Williams, E. A. Refereeing Production Costs; a study of individual

costs enables the executive to place exactly the responsibility for ex-cessive costs. MANAGEMENT, November, 1922, p. 44-8. Williams, John H. Elements of Cost in Management. LEFAX, November,

1922, p. 30-1.

DEPRECIATION, DEPLETION AND OBSOLESCENCE

Estimating Depreciation. Engineering and Contracting, October 18, 1922, p. 2.

DRY GOODS

- Controllers Congress of the National Retail Dry Goods Association. Inventory Methods for Retail Stores: Daily Anticipation Rates. 200
 Fifth Avenue, New York City, April, 1922. 12p. (vol. 3, No. 1.)
 Controllers Congress of the National Retail Dry Goods Association. Retail Inventory Shortages and Remedies, by Committee on Inventory
- Controllers Congress of the National Retail Dry Goods Association. Retail Inventory Shortages and Remedies, by Committee on Inventory and Stock Shortages of the Controllers' Group, Retail Trade Board, Boston Chamber of Commerce. 200 Fifth Avenue, New York City. c1922. 48p. (Vol. 4, No. 1.)
- Controllers Congress of the National Retail Dry Goods Association. Standard Expense Classification in Operation, by G. K. Creighton; Relation between the Controller and the Merchandise Man, by Joseph Mayer. 200 Fifth Avenue, New York City, August, 1922. 30p. (vol. 3, No. 3).
- 5, NO. 5).
 Controllers Congress of the National Retail Dry Goods Association, What Should Be a Retailer's Percentage of Expense, by G. K. Creighton; Causes of Inventory Shortages, by E. C. Stephenson; Cash Discount and Anticipation. 200 Fifth Avenue, New York City, June, 1922. 22p. (Vol 3, No. 2).
 National Retail Dry Goods Association. Report and Digest of the Procontrollars, Compares, Haddow
- National Retail Dry Goods Association. Report and Digest of the Proceedings, Third Annual Convention, Controllers' Congress, Haddon Hall, Atlantic City, New Jersey, June 12, 13, 14, and 15, 1922. 200
 Fifth Avenue, New York. 8 p. Contents: Putting the standardization across, by G. K. Creighton; Progress of standardization in the middle west, by T. L. Blanke; Application and installation of the standardization plan to an individual store, by W. J. Hunter; Address by Lee J. Galloway; Preparation and Introduction of an expense budget, by J. P. Friedman; Expense budget in operation, by William Thomas; Control of expense without a budget by Jay Iglauer; What the controller should know about insurance, by H. G. Godfrey; Preparation of an advertising budget, by S. L. Silverstein; Harvard bureau's study of operating expenses in department stores, by M. P. McNair; Relation of the latter, by Joseph Mayer; Benefits of the retail system by E. C. Stephenson; Future and Further Development of the Controllers' Congress, by E. J. Frost; Problem of Reducing Merchandise Shortages, by Mr. Bulger; Business Barometer for Retailers, by Horace Secrist; Current Statistics and Their Relation to Merchandising, by Dr. Surface; How a Controller Can Enhance His Standing in a Store, by B. L. Brown; Use of Statistics in the Department Store, by E. R. Clarkson; Education of the Controller by Norris A. Briscoe; Financing a Retail Business, by Alexander

ECONOMICS

Pitt, H. W. Economics in Business. ACCOUNTANT, October 21, 1922, p. 571-5.

ELECTRIC AND STREET RAILROADS

Accountants Association Proceedings. ELECTRIC RAILWAY JOURNAL, October 14, 1922, p. 624-38.

Auditing

Farber, A. J. and P. C. Jennings. Tale of the Token. HASKINS AND SELLS BULLETIN, October, 1922, p. 74-6.

ELECTRIC LIGHT AND POWER COMPANIES

Pennsylvania Public Service Commission. Accounting Bulletin No. 1, Decisions upon Questions Raised under the Uniform Classification of Accounts for Electric Companies. Harrisburg, August 19, 1922. 24p.

ERRORS

Erasures and Alterations in Books. BANKING LAW JOURNAL, October, 1922, p. 747-8,

EXAMINATIONS

Jackson, J. Hugh. Taking the Examination. JOURNAL OF ACCOUNTANCY, November, 1922, p. 346-50.

GARAGES

Accounting

Racine, Samuel F. Simple System of Accounting for Small Garages and Shops. Northwest Motorist and Truckman, October, 1922, p. 1-6.

Cost Accounting

Boyle, Walter. Costing and Charging of Motor Car Repairs. Ed. 2. London, Cable Printing and Publishing Company, 1922. 66p.

GRAPHIC METHODS

Burns, Percy A. Charting As an Aid in Stabilizing Profits; pt. 6. INDUS-TRIAL MANAGEMENT, October, 1922, p. 213-15.

Haskell, Allan C. and Joseph G. Breaznell. Graphic Charts in Business, How to Make and Use Them; with an introduction by Richard T. Dana. New York, Codex Book Company, 1922. 250p.

HOUSEHOLD

Accounting

Do You Keep an Expense Account? Guaranty club offers budget sheets for employes. GUARANTY NEWS, November, 1922, p. 83-5.

INSTITUTIONS

Accounting

Chapman, Frank E. Hospital Administration. BULLETIN OF THE TAYLOR Society, August, 1922, p. 153-67. Summary of the Revised Uniform System of Hospital Accounts. Account-

ANT, October 14, 1922, p. 541-9.

INTEREST

Augustine, W. F. Uniform Method for Calculating Interest. JOURNAL OF THE AMERICAN BANKERS ASSOCIATION, October, 1922, p. 228.

INVENTORIES

Haugh, L. C. Retail Inventory Method Explained; first of a series of articles for stores desiring to install the retail inventory method. RETAIL MANAGEMENT AND ACCOUNTING MAGAZINE, November, 1922, p. 3-4, 14.

KNIT GOODS Cost Accounting

Gordon, Stephen R. Cost Finding in Knitting Mills; cont. TEXTILE World, October 21, 1922, p. 43-9.

METRIC SYSTEM

Drury, Aubrey and Others. World Metric Standardization an Urgent Issue; a volume of testimony urging worldwide adoption of the metric units of weights and measures-meter-liter-gram. San Francisco, World Metric Standardization Council, c1922. 524p.

MINING AND METALLURGY, COAL Accounting

Reed, W. B. Bituminous Coal Mine Accounting. New York, McGraw-Hill Book Company, 1922. 221p.

MOTOR BUSES

Rapid Advance in Stage Design in Washington. Bus TRANSPORTATION, October, 1922, p. 527-9.

Suburban Route Built up by Giving Frequent and Regular Service. Bus TRANSPORTATION, October, 1922, p. 523-6.

Up-To-Date Passenger Traffic Checking Methods Produce Good Office Records. Bus TRANSPORTATION, October, 1922, p. 531-3.

Cost Accounting

English System of Cost Keeping. Bus TRANSPORTATION, October, 1922, p. 549.

PRICES

Clark, Wallace. Production Costs and Selling Price During a Depression. BULLETIN OF THE TAYLOR SOCIETY, August, 1922, p. 128-30.

Frazer, George E. Value of Costs in Basing Prices. MANUFACTURERS News, October 19, 1922, p. 7-8.

PRINTING

Accounting

Porte, R. T. John Smith's Bookkeeping. Salt Lake City, Porte Publishing Company, c1922.

Cost Accounting

Jettinger, Carl A. Desirable Improvements in Cost-Finding Methods. INLAND PRINTER, November, 1922, p. 209.

PUBLIC UTILITIES

Drefus, Edwin D. Engineer and Accountant in Public Utility Development. Engineering and Contracting, October 18, 1922, p. 31-4.

Auditing

Chaffee, W. L. Importance of Audits in Public Utility Accounting. HASKINS AND SELLS BULLETIN, October, 1922, p. 76-9.

RAILROADS

Accounting

Stegman, Walter A. Railroad Accounts for Passenger Revenue. PACE STUDENT, November, 1922, p. 189-90.

RESERVES AND SINKING FUNDS

Reserve and Reserve Fund. ACCOUNTANTS JOURNAL, Brinton, J. H. October, 1922, p. 360-7.

RETAIL TRADE

Accounting

Store Fixtures and Equipment Register. RETAIL MANAGEMENT AND Accounting MAGAZINE, November, 1922, p. 13-14.

Auditing

Audit Staff. RETAIL MANAGMENT AND ACCOUNTING MAGAZINE, November, 1922, p. 15.

Brown, B. L. Cash Audit System of A. I. Namm & Son, Brooklyn, New York. RETAIL MANAGEMENT AND ACCOUNTING MAGAZINE, November, 1922, p. 5, 7.

STATISTICS

Brasker, Philip. Statistics an Aid to Management. INDUSTRIAL MAN-AGEMENT, November, 1922, p. 287-8.

STORES SYSTEMS AND STOCK RECORDS

Bray, W. Reginald. Stock-taking Statements; how days are wasted on them. ACCOUNTANTS JOURNAL, October, 1922, p. 380-1.

SUGAR

Accounting

Wermuth, Charles E. Classification of Accounts for Sugar Estates. New Orleans, C. E. Wermuth, c1922. 30p.

TAXATION, UNITED STATES American Exchange National Bank. Tax Information, Due Dates of New York City, New York State, New Jersey and Federal Taxes, 1922-1923. New York, American Exchange National Bank, c1922. 24p.

May, George O. Taxation of Capital Gains. JOURNAL OF ACCOUNTANCY,

November, 1922, p. 321-33. Montgomery, R. H. Why Should We Have a New Federal Tax Law? JOURNAL OF ACCOUNTANCY, November, 1922, p. 334-45.

TURNOVER

McNair, Malcolm P. Significance of Stock-Turn in Retail and Wholesale Merchandise. HARVARD BUSINESS REVIEW, October, 1922, p. 87-96.