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Current Literature; Accountant's' Index

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Accountants' Index

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In response to many requests, the American Institute of Accountants authorized the publication in book form of the bibliographies on accounting and allied literature compiled in the library of the institute.

As a supplement to this work, and in order to keep the index current, the institute now establishes a monthly service section in THE JOURNAL OF ACCOUNTANCY, containing references to accounting matter not appearing in this magazine.

This supplement is classified under subjects with the following essential points of information:

- (1) Author.
- (2) Title.
- (3) Place of publication.
- (4) Publisher.
- (5) Date of publication.
- (6) Paging.

By this means the reader may turn quickly to the subject of special interest and learn promptly of important articles published on this subject.

It must be understood that the institute does not endorse all articles listed and that the inclusion is for reference only.

Most of the books and articles listed may be found in the library of the institute or in any large public library.

CURRENT LITERATURE ACCOUNTING

Accountancy and Business Management; prepared by a corps of auditors, accountants, attorneys, and specialists in business methods and management. 7 v. Chicago, American Technical Society, 1920. \$29.80.

Dawson, Sidney S., and R. C. de Zouche. *Accounting*. London, Sir Isaac Pitman & Sons. 283 p. \$4.

CONTENTS: Accounting records; Single entry; Stock and stores accounts; Analysis of transactions; Agents' accounts; Consignment accounts; Departmental accounts; Branch accounts; Partnership accounts; Executorship accounts; Company accounts; Statement of affairs and deficiency account; Cost accounts; Single and double account; Depreciation; Reserves and reserve funds and sinking funds.

Problems

Esquerré, Paul Joseph. *Practical Accounting Problems; their Discussion and Solutions*. Pt. 1. New York, The Ronald Press Co., 1921. 350 p. \$10.

AGRICULTURE

Accounting

Ladd, C. E. *System of Farm Cost Accounting*; revised by James S. Ball. Washington, Government Printing Office, 1920. (Agricultural Department Farmers' Bulletin 572.)

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AUDITING

- Binnie, Andrew. *Audit Programmes and Procedure*. ACCOUNTANTS' JOURNAL, April, 1921, p. 728-31.
- Dicksee, Lawrence R. *Fundamentals of Accountancy*. Pt. 12. ACCOUNTANTS' JOURNAL, April, 1921, p. 724-7.

AUTOMOBILES

Cost of operation

- Cost of Operating Six-ton Truck in Moving Coal*. ENGINEERING AND CONTRACTING, March 16, 1921, p. 266.

BANKS AND BANKING

Accounting

- George, Roland J. *Accounting as Applied to Letters of Credit*. BANKERS' MONTHLY, April, 1921, p. 26-7.

BANKS AND BANKING, TRUST COMPANIES

Accounting

- Vollertsen, E. P. *Fiduciary Accounting, Corporate Trust Department*. JOURNAL OF THE AMERICAN BANKERS' ASSOCIATION, March, 1921, p. 598-602.

BUDGETS

- McKinsey, James O. *Production Budget*. ADMINISTRATION, March, 1921, p. 358-67.

Municipal

- City Budget at a Glance; two methods of presenting financial results*. AMERICAN CITY, March, 1921, p. 299-303.

BUILDING AND LOAN ASSOCIATIONS

- Rosenthal, Henry S. *Cyclopedia of Building, Loan and Savings Associations; how to organize and successfully conduct them*. Ed. 4, revised and enlarged. 15 W. 6th street. THE AUTHOR, 1920. 500 p. \$7.50.

CEMENT

Costs

- Actual Costs of Cement Manufacture and Estimated Costs for a State-owned Plant*. ENGINEERING AND CONTRACTING, April 6, 1921, p. 352-6. Includes also average estimated life of various properties.

COAL TRADE

Cost accounting

- Chicago Coal Merchants' Association. *Various forms recommended by the Cost and Systems committee*. 1004, 417 So. Dearborn street, Chicago. 15 p. plus forms.
- Cox, William Edward. *Cost Accounting for Retail Fuel Dealers*. Seattle, University of Washington, 1920. 63 p. (Bulletin general series No. 138, July, 1920.)

COST AND FACTORY ACCOUNTING

- Allan, James. *Practical Costing*. BUSINESS ORGANIZATION AND MANAGEMENT, January, February, April, 1921, p. 382-4, 499-500, 75-82.
- Eggleston, De Witt Carl, and Frederick B. Robinson. *Business Costs*. New York, D. Appleton & Co. \$7.50.
- Elbourne, Edward T. *Factory Administration and Cost Accounts; a reference book of the principles and practice of industrial administration and costing, for present-day requirements*. New ed. New York, Longmans, Green & Co., 1921. 811 p. \$15.

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- Greeley, Harold Dudley. *Problems for the Business Executive, Accounting Problems*. ADMINISTRATION, March, 1921. p. 389-96.
- Harrison, G. Charter. *Cost Accounting to Aid Production*; a practical study of scientific cost accounting. New York, The Engineering Magazine Company, 1921. 234 p. \$7.50.
- Lunt, H. Julius. *Manual of Cost Accounts*. London, Sir Isaac Pitman & Sons, 1920. 124 p. \$2.50.
CONTENTS: Definitions; Single (output) costs; Departmental costs; Process costs; Job costing—Terminal costs; Multiple Costs; Foundry accounts; Operating (working) costs; Cost records and reports; Textile factories; Statistical presentation of results; Examination questions.
- Lybrand, William M. *Cost Accounting and Its Meaning to Management*. INDUSTRIAL MANAGEMENT, April, 1921, p. 267-9.
- Newman, E. W. *Functions of Costing*. ACCOUNTANT, March 19, 1921, p. 30-6.

COTTON

- Moorhouse, L. A., and M. R. Cooper. *Cost of Producing Cotton*; (842 records—1918). Washington, Government Printing Office, 1920. 59 p. (United States. Department of Agriculture Bulletin No. 896.)

DEPRECIATION, DEPLETION AND OBSOLESCENCE

- United States. Treasury Department. *Bulletin "F"—income tax—depreciation and obsolescence, revenue act of 1918*. Washington, Government Printing Office, 1920. 36 p.

DYES

- United States. Tariff Commission. *Cost of Production in the Dye Industry, 1918 and 1919*; details of costs for a selected list of dyes and intermediates. Washington, Government Printing Office, 1920. 24 p. (Tariff information series—No. 15.)

ELECTRIC RAILROADS

Valuation

- Brown, L. R. *Special Franchise Valuation*. ELECTRIC RAILWAY JOURNAL, March 26, 1921, p. 601-3.

EXECUTORS AND TRUSTEES

Accounting

- Grainger, W. H. *Examination Hints on Executorship Law and Accounts*. ACCOUNTANT, March 12, 1921, p. 301-7.
- Greeley, Harold Dudley. *Accounting in Decedents' Estates—System of Accounts*. ADMINISTRATION, March, 1921, p. 368-76.

FOREIGN EXCHANGE

- Dickson, James. *Foreign Exchange Fluctuations*. ACCOUNTANTS' JOURNAL, April, 1921. p. 732-43.

FOUNDRIES

Cost Accounting

- Steel Founders' Society of America. *Report of Committee on Costs*, July 5, 1919. 511 Magee Building, Pittsburgh, Pa. 19 p.

GOVERNMENT

Accounting

- Oakey, Francis. *Principles of Government Accounting and Reporting*. New York, D. Appleton & Co., 1921. 561 p. (Institute for Government Research.) \$5.

INVENTORIES

- Basset, W. R. *Right and Wrong Ways to Readjust an Inventory*. SYSTEM, March, 1921, p. 365-7.

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MINING AND METALLURGY

Fay, Albert H. *Glossary of the Mining and Mineral Industry*. Washington, Government Printing Office, 1920. 754 p. (United States Bureau of Mines Bulletin 95.) 75 cents.

MUNICIPAL

Accounting

Lund, Edmund. *Principles and Practice of Municipal Bookkeeping*. ACCOUNTANT, March 19, 1921, p. 325-30.

Paterson, Robert J. Ritchie. *Municipal Accounting Theory and Its Practical Application to Municipal Finance*. CANADIAN CHARTERED ACCOUNTANT, January, 1921, p. 179-84.

Auditing

Bunn, R. W. E. *Internal Audit in Relation to Financial Control*. ACCOUNTANT, March 26, 1921, p. 359-65.

PRICES

United States. Department of Labor. Bureau of Labor Statistics. *Wholesale Prices, 1890 to 1919*. Washington, Government Printing Office, 1920. 205 p. (Bulletin No. 269.)

RAILROADS

Distribution of the Railway Dollar. RAILWAY AGE, March 25, 1921, p. 807.

Gives figures compiled by the bureau of railway economics showing the distribution of railway income of class I roads in the calendar years 1917 and 1920.

Finance

Bonbright, James C. *Railroad Capitalization*; a study of the principles of regulation of railroad securities. New York, Columbia University, 1920. 206 p. (Studies in History, Economics and Public Law, Vol. XCV, No. 1, whole number 215.)

CONTENTS: Effect of capitalization on railway rates and service; Influence of capitalization on railway credit; Basis of capitalization; Shares of stock without par value; Federal regulation of railroad securities.

Valuation

Cost of Reproduction New of Steel Freight Cars; method developed by Presidents' conference committee permits ascertainment on basis of weight. RAILWAY AGE, March 11, 1921, p. 553-6.

SHIPS AND SHIPPING

MacElwee, R. S. *Training for the Steamship Business*. Washington, Government Printing Office, 1920. 49 p. (United States. Bureau of Foreign and Domestic Commerce, Miscellaneous Series No. 98.) 10 cents.

STATEMENTS

Financial

Robert Morris Associates. *Financial Statements*; an explanation in brief of a new system for their analysis from the standpoint of the creditor grantor and the business executive, by Alexander Wall. Lansdowne, Pa., The Robert Morris Associates, 1920. 12 p. \$1.

SUGAR

United States. Federal Trade Commission. *Report on Sugar Supply and Prices, November 15, 1920*. Washington, Government Printing Office, 1920. 205 p. 25 cents.

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TAXATION

Canada

Business Profits War Tax; Dominion Income Tax; Income War Tax Act Amended. CANADIAN CHARTERED ACCOUNTANT, January, 1921, p. 194-202.

Great Britain

Ogg, F. W. *Income Tax, Excess-Profits Duty and Corporation Profits Tax.* INCORPORATED ACCOUNTANTS' JOURNAL, April, 1921, p. 136-41.

Snelling, W. E. *Practical Income Tax; a guide for the business man and the commercial student.* Ed. 4. London, Sir Isaac Pitman & Sons, 135 p. \$1.50.

New York State

Montgomery, Robert Hiester. *New York State Income Tax Procedure, 1921, Including Corporation Franchise Tax.* New York, The Ronald Press Co., 1921. 682 p. \$5.

United States

Dean, W. N. *Effect of Income Taxes on Investments.* ADMINISTRATION, March, 1921, p. 309-12.

Montgomery, Robert Hiester. *Excess-profits Tax Procedure, 1921, Including Federal Capital Stock (Excise) Tax.* New York, The Ronald Press Company, 1921. 594 p. \$4.

Montgomery, Robert Hiester. *Income Tax Procedure, 1921.* New York, The Ronald Press Company, 1921. 1206 p. \$8.

TEA

Creighton, J. *Modern Methods and Management of the Tea Trade.* BUSINESS ORGANIZATION AND MANAGEMENT, February-April, 1921, p. 531-9, 637-42, 83-6.

WAGES, FEES, ETC.

Bonus

Premium Wage Plan in Milwaukee Shops; résumé of six years' experience with bonus pay for standardized jobs. ELECTRIC RAILWAY JOURNAL, March 19, 1921, p. 529-32.

Profit-sharing

Annan, William. *Profit-sharing.* ACCOUNTANTS' MAGAZINE, March, 1921, p. 147-72.