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Announcements

American Institute of Accountants

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working days and a secondary loss of twice as much. It is astonishing to learn that only thirty per cent. of the strikes of 1919 were caused by a demand for increased wages, according to the strikers' own claims. On the other hand most of us learn with equanimity that practically all the strikes which were classified as victories did not bring benefit to the strikers—if we accept the strike leaders, who usually profit either way.

Mr. Olds appears to be in a position to speak without prejudice for, as he says himself: "The author has been a laborer—on a farm, as assistant in a railroad repair shop, as dock wallop, as working boss of a gang and as an assistant machinist. Except for hiring his own stenographer and occasionally an assistant, he has never been an employer."

We like Mr. Olds' book. It will do good to those who read it, even those who are quite sound in their political economics. The pity of it is that it will not be read by the millions of workmen who are misled into the belief that the labor union and all it does is for the benefit of the working man. We should describe *The High Cost of Strikes* as a textbook worthy of careful consideration by every student or practitioner of cost accounting in its broadest sense.

A. P. R.

Michigan Association of Certified Public Accountants

At a meeting of the Michigan Association of Certified Public Accountants the following officers were elected for the ensuing year: Fred W. Morton, president; C. N. Bullock, vice-president; T. H. Evans, secretary; P. A. Kerr, treasurer.

Ohio Society of Certified Public Accountants

A meeting of the Ohio Society of Certified Public Accountants was held at the Ohio state university October 8, 1921. The following officers were elected for the ensuing year: W. A. Coy, president; Louis G. Battelle, vice-president; W. E. Langdon, secretary and treasurer; directors: H. A. Keller, W. D. Wall, Ernest A. Roden and C. A. Gano.

The following papers were read: *Auditing Income-tax Reports by the Internal Revenue Department*, by R. F. Bishop; *Appraisals in Relation to Accounting*, by Lyle H. Olson; *Moot Questions on Balance-sheet and Profit-and-Loss Statements*, by Louis G. Battelle and *Predetermined Costs for Selling Purposes*, by Edwin William Breyer.

Otho G. Cartwright and Robert G. Sparrow announce the consolidation of their practices under the firm name of Cartwright & Sparrow, with offices at 31 Nassau street, New York.

W. L. Elkins and George T. Durham announce the formation of a partnership under the firm name of Elkins & Durham, with offices in the Times-Dispatch building, Richmond, Virginia.

Charles G. Harris & Co. announce the removal of their offices to the Inter-Southern building, Louisville, Kentucky.