

Journal of Accountancy

Volume 62 | Issue 6

Article 11

12-1936

Journal of accountancy, Vol. 62, July, 1936-December, 1936, Index

American Institute of Accountants

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



Part of the [Accounting Commons](#)

Recommended Citation

American Institute of Accountants (1936) "Journal of accountancy, Vol. 62, July, 1936-December, 1936, Index," *Journal of Accountancy*. Vol. 62: Iss. 6, Article 11.

Available at: <https://egrove.olemiss.edu/jofa/vol62/iss6/11>

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.

INDEX

	PAGE
Accountant's Report, The. D. B. Peter	282
Accounting for the Depletion of Oil Lands. Harvey A. Andruss	103
Accounting for Motor Freight Carriers, Waybilling and. Neil J. Rains . . .	33
Accounting Methods Must Be Revised to Meet the Increasing Burden of Taxation. Robert H. Montgomery	90
Accounting Questions:	
Classification of Loss by Subsidiary	226
Depreciation Charges from Capital Surplus	475
Disclosure of Borrowings on Balance-sheet of Stock Broker	228
Goodwill, Real-estate Appreciation and Valuation of Stocks	73
Minority Interests on Consolidated Balance-sheet	227
Office Procedure in an Accountant's Office	476
Unamortized Debt Discount Expense and Premiums on Bond Re- funded	229
Accounting, Sinking-fund. Malcolm Johnston	9
Accounting Waste in Industry, Clerical and. F. G. Laramee	448
Activities of the Committee on Stock List of the New York Stock Ex- change Under Present-day Conditions, Objectives and. John Haskell	271
American Institute of Accountants' Examinations, November, 1936	400
Are Present Forms of Financial Statements Satisfactory? Leland Rex Robinson	426
Audit Procedure, Influence of Internal Control Upon. Victor H. Stempf	170
Auditing in China, Government. J. Stephen Nom Lee	190
Bond Issues, Mathematical Computations for Defaulted. R. S. Bickford	199
Book Reviews:	
<i>Accounting—Elementary Theory and Practice</i>	223
<i>Accounting Systems—Design and Installation</i>	306
<i>Analyzing Checking Accounts Scientifically</i>	223
<i>Auditing Laboratory Set</i>	154
<i>How to Evaluate Financial Statements</i>	474
<i>Introduction to Federal Taxation</i>	154
<i>Introduction to Governmental Accounting</i>	471
<i>Legal Protection of Goodwill</i>	224
<i>Nature of Dividends, The</i>	306
<i>New York Stock Exchange</i>	155
<i>Public Utility Financing</i>	147
<i>Stabilized Accounting</i>	472
<i>Stock Exchange Procedure</i>	155
<i>Wholesale Accounting and Control</i>	223
"Budget, Ye Olde." Andrew S. Mihalik	50
Canada Companies Act, 1935, The Dominion of. By a Canadian Cor- respondent	186

The Journal of Accountancy

	PAGE
Capital Distributions Under the Revenue Act of 1936, Management of. Norman L. McLaren	334
China, Government Auditing in. J. Stephen Nom Lee	190
Clerical and Accounting Waste in Industry. F. G. Laramee	448
Committee on Stock List of the New York Stock Exchange Under Present-day Conditions, Objectives and Activities of the. John Haskell	271
Consolidated Financial Statements. Victor H. Stempf	358
Correspondence:	
Lessons from the Advertising Dentist	145
Current Literature	77, 156, 230, 308, 388, 478
Dominion of Canada Companies Act, 1935, The. By a Canadian Correspondent	186
Editorial:	
Advertising in Another Profession	89
Amazing Effect of Economy	83
American Institute of Accountants, The	397
Another Revenue Act Appears	84
Audit of Immensity, An	6
Auditor Not Author of the Accounts, The	88
Auditors to Audit Elections	238
Better a Dole Than a Fraud	5
Both Parts of Plan Are Undesirable	162
Brief History of Progress, A	394
Broad View, The	318
Business Man Should Understand Accounts, A	236
But Let Us Be Pragmatic	2
Competitive Bidding Not Necessary	88
Concerning the Gnat and the Camel	233
Diminishing Practice, A	314
Enforcement of Professional Ethics	240
Esprit de Corps	397
Ethics and Common Decency	316
Ethics in Retrospect	313
Example to the Whole Country, An	83
Explanation Is Difficult	237
Extravagance of Relief Expenditures, The	81
For the Aid of a Few	3
Fortuitous Aids to Development	394
Fruitfulness of Honesty, The	314
Giving Something for Nothing	316
Important Step, An	393
Institute's Annual Meeting	164
Little Foxes That Spoil the Vines, The	317
Lowest Bidder Again, The	8
Man to Man	398
New Jersey Shows the Way	82
One Defender Is Discovered	239
One Evil Which Persists	317

Index

	PAGE
Our Economic System Still Lives	320
Outgrowth of Socialistic Vagary, An	319
Pay As You Go	7
Percentages of Failure in Examination	166
Perhaps It Is Obtuseness	237
Political Side of the Question, The	163
Protection of the Aged, The	1
Rather Petulant Critic, A	235
Reasons for Failure	168
Reductio ad Absurdum	234
Reserves for Unknowable Taxes	164
Responsibilities of Auditors and of Accountants	86
Social Legislation As a Whole	161
Specific Causes of Failure	168
Spread of This Influence, The	396
Suggested Method of Accounting, A	165
Tax to Destroy Business, A	86
Those Very Naughty Accountants	235
Troublesome and Futile Tax, A	166
Uselessness of Professional Advertising, The	315
Utopia is Nothing Novel	2
Vagueness of Unemployment, The	4
What About the Constitutionality?	3
What Is Socialism?	319
What Was Twenty-five Years Ago?	395
Examination in Law, Institute. Spencer Gordon	217
Examinations, November, 1936, American Institute of Accountants	400
Federal Income Taxation, New Factors in. Victor H. Stempf	242
Financial Statements, Consolidated. Victor H. Stempf	358
Financial Statements Satisfactory? Are Present Forms of. Leland Rex Robinson	426
Foreign Currencies, "Translation" of. Edwin F. Chinlund	118
Government Auditing in China. J. Stephen Nom Lee	190
Indirect Costs Directly Applied. W. R. Galt Duane	290
Influence of Internal Control Upon Audit Procedure. Victor H. Stempf	170
Institute Examination in Law. Spencer Gordon	217
Institute's Examinations in Law	421
Inventories, Valuation of. Special Committee on Inventories, American Institute of Accountants	122
Management of Capital Distributions Under the Revenue Act of 1936. Norman L. McLaren	334
Mathematical Computations for Defaulted Bond Issues. R. S. Bickford	199
Motor Freight Carriers, Waybilling and Accounting for. Neil J. Rains	33
New Factors in Federal Income Taxation. Victor H. Stempf	242
Objectives and Activities of the Committee on Stock List of the New York Exchange Under Present-day Conditions. John Haskell	271
Oil Lands, Accounting for the Depletion of. Harvey A. Andruss	103
President, Report of the. Robert H. Montgomery	322

Authors of Articles in this Volume

- D. B. Peter. Member, American Institute of Accountants. Certified Public Accountant. With Price, Waterhouse & Co., New York, New York.
- Neil J. Rains. Associate, American Institute of Accountants. Certified Public Accountant (Tennessee). With Tennessee Railroad and Public Utilities Commission.
- Leland Rex Robinson. New York, New York.
- D. A. Sargent. Member, American Institute of Accountants. Certified Public Accountant (California). Member of firm, D. A. Sargent & Co., Oakland, California.
- Victor H. Stempf. Member, American Institute of Accountants. Certified Public Accountant. Member of firm, Touce, Niven & Co., New York, New York.