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## Authors of Articles in this Issue; Some Articles to Appear in Forthcoming Issues

American Institute of Accountants

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## AUTHORS OF ARTICLES IN THIS ISSUE

CLEM W. COLLINS, at the recent annual meeting of the American Institute of Accountants, was elected to serve a second term as president of the organization. Mr. Collins is engaged in public practice as senior partner of Collins, Peabody & Young, and is dean of the school of commerce, University of Denver. He was graduated from the University of Denver with the B.C.S. degree. Subsequently, he obtained the C.P.A. certificates of Colorado and California. Mr. Collins is a charter member of the Institute and was a member of the council from 1931 through 1936. In 1928-1929 he served as a member of the committee on state legislation, and in 1929-1930 was chairman of the committee on meetings. He also has served on the special committee on bankruptcy reform and the special committee on governmental accounting. He was a member of the committee on professional ethics from 1933 through 1936.

HENRY A. HORNE, author of "Inconsistencies in Accounting Requirements of State and Federal Regulatory Bodies," is a partner of Webster, Horne & Blanchard, New York, N. Y. Mr. Horne's early business experience was with members of the New York Stock Exchange, with a large manufacturing corporation, and with electrical public utilities. He has been a practising public accountant since 1910. He is a certified public accountant of New York and Connecticut, and a member of the New York and Connecticut state societies. A member of the American Institute of Accountants since 1914, Mr. Horne has served on a number of its committees, including the committee on accounting procedure, the special committees on inventories and public-utility accounting, being chairman of the latter during 1937-1938.

C. LYLE KELLY, author of "Business Life Insurance on the Books of Account" is a certified public accountant and professor in the school of business administration of the University of Oregon. He has been an associate member of the American Institute of Accountants since 1923. He is the author of several articles that have appeared in technical journals from time to time.

ROSWELL MAGILL, author of "Federal Tax Administration, 1939," retired as Undersecretary of the Treasury on September 15, 1938, to resume his duties as professor of law at Columbia University. Mr. Magill received the A.B. degree at Dartmouth College and the J.D. degree at the University of Chicago. He was admitted to the Illinois bar in 1920, and to the New York bar in 1928; and has practised law in Chicago and New York City. During the years 1921-1923 he was instructor in law at the University of Chicago, and in 1924 joined the law faculty of Columbia University. Mr. Magill has served as special attorney and chief attorney for the United States Treasury Department and as Assistant to the Secretary of the Treasury on taxation. On January 29, 1937, he was appointed Undersecretary of the Treasury. He is a member of the American Bar Association and of the Association of the Bar of the City of New York. Mr. Magill is well known as the author of books on taxation and as a frequent contributor to university and professional publications.

## SOME ARTICLES TO APPEAR IN FORTHCOMING ISSUES

"A Plan for Pooling the Investments of Endowment Funds," by Ralph S. Johns, member American Institute of Accountants.

"Some Issues Raised by the Latest Statement of Accounting Principles," by DR Scott, chairman, department of accounting and statistics, University of Missouri.

"Mutual Stockholdings in Consolidated Statements," by Maurice Moonitz, instructor in business administration, University of Santa Clara.

"Accountants' Reports and Audited Accounts from an Investment Analyst's Viewpoint," by Dwight P. Robinson, Jr., trustee, Massachusetts Investment Trust.

"Economic Theories of Goodwill," by Gabriel A. D. Preinreich, member, American Institute of Accountants.

"Valuation of Flour Mill Inventories," by Joseph Pelej, member, American Institute of Accountants.