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Announcements

American Association of Public Accountants

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Book Reviews

DEPARTMENT STORE STATISTICS WITH THE AID OF THE SLIDE RULE, by ROBERT B. SCHREFFLER, published by the author, 215 South Market Street, Chicago, Illinois, 1915.

This book, recently published by the author, is an able treatise on the phase of department store operations with which it deals. The first four chapters explain the mathematical principles upon which the construction of the slide rule is based and the method of using the slide rule. Succeeding chapters take up the application of the slide rule to the preparation of weekly and monthly reports conducive to efficient management, among which may be mentioned the preparation of pay-roll statistics, the calculation of percentages and amounts of mark-up, and the preparation of inventories and statistical information relative thereto, such as the percentage of old and new stock. The working out of periodical statistical statements in comparative form is discussed at length and forms of various reports are suggested. The last three chapters deal with the method of using the slide rule in connection with the distribution of expenses, the record of purchase orders, and the application of freight as an element in the direct cost of purchases. This book will be helpful to department store accountants as well as to public accountants. The slide rule can be advantageously used in any line of business in which there is a great deal of statistical work to be done.

H. F. S.

MICHIGAN C. P. A. MANUAL. Compiled by DURAND W. SPRINGER, Ann Arbor. *Michigan State Board of Accountancy*, 1915. \$1.00.

The manual which has been prepared by the secretary of the Michigan state board of accountancy is the most complete publication of its kind which has appeared. It serves not only as a useful handbook for accountants who wish to have full information on accounting conditions in Michigan, but also as an invaluable guide to the student of accountancy who contemplates sitting for the C. P. A. examinations. The arrangement of contents is admirable. There are registers of all certificates issued in Michigan, an historical statement, text of the first law and the present law, forms of application blanks, text of all examination papers from the first series to that of June, 1915, inclusive, a synopsis of the thirty-nine state laws which are now in existence, and, finally, constitution and by-laws of the Michigan Association of Certified Public Accountants and a complete list of members at December 1, 1915. This book is not only a credit to its compiler but should be of value as an example for other state boards to keep in mind.

Society of Certified Public Accountants of the State of New Jersey

At the regular annual meeting of the Society of Certified Public Accountants of the State of New Jersey held on February 8th, the retiring officers and trustees were re-elected.