

2-1939

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

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### Recommended Citation

American Institute of Accountants (1939) "Authors of Articles in this Issue; Some Articles to Appear in Forthcoming Issues," *Journal of Accountancy*. Vol. 67: Iss. 2, Article 15.

Available at: <https://egrove.olemiss.edu/jofa/vol67/iss2/15>

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## AUTHORS OF ARTICLES IN THIS ISSUE

J. HARVEY CAIN, author of "Comments on 'A Plan for Pooling the Investments of Endowment Funds,'" is a specialist in college and university business administration, and is director of the Financial Advisory Service, American Council on Education, Washington, D. C. Mr. Cain was formerly an accountant and statistician with the Seaboard National Bank, Charles H. Jones & Co., and other Wall Street institutions. Later he was associated with the Panama Canal and the Department of Commerce. For the past eight years he has been engaged in research problems concerning methods of accounting, reporting, and administering the business departments of educational institutions.

HERBERT RETZLAFF, author of "Where Do We Go from Here?" attended the University of Munich, Germany, and later received the B.C.S. degree from the Oregon Institute of Technology. He has been engaged in accounting work since 1924 and has been on the staff of Whitfield, Stratford & Co., Portland, Oregon, since 1933. Mr. Retzlaff is a certified public accountant of Oregon, a member of the Oregon State Society of Certified Public Accountants and of the National Association of Cost Accountants. Mr. Retzlaff is the author of several articles on lumber accounting and social-security legislation. He has been a member of the American Institute of Accountants since 1936.

DWIGHT P. ROBINSON, JR., author of "Accountants' Reports and Audited Accounts from an Investment Analyst's Viewpoint," is a trustee and director of research of the Massachusetts Investors Trust. He is also a director, a member of the investment management committee, and director of research of Supervised Shares, Inc., and in addition is a director of the Cambridge Trust Company. Mr. Robinson received the A.B. degree from Harvard University in 1920, and the degree of M.B.A. from the Harvard Graduate School of Business Administration in 1925. From 1926 to 1929 he was affiliated with the firm of Lee, Higginson & Co., as investment counsel and in other capacities, and from 1929 to 1931 was with Lee Higginson Trust Company as assistant trust officer. Mr. Robinson has served the Harvard Business School Alumni Association as president, as associate editor of the Association's *Bulletin*, and as a member of the executive council.

DR SCOTT, author of "Accounting Principles and Cost Accounting," is chairman of the department of accounting and statistics of the University of Missouri. Professor Scott has been a member of the faculty of the School of Business and Public Administration at the University of Missouri since it was organized in 1915. He is the author of *The Cultural Significance of Accounts*, an elementary accounting text, and numerous articles published in professional periodicals.

BUCHANAN TYSON, author of "Bonus Problems under the Revenue Act of 1938," is a certified public accountant of New York. Mr. Tyson's public accounting experience includes work on the staff of Price, Waterhouse & Co., New York, of Haskins & Sells, New York, and of A. M. Peisch & Co., Hanover, N. H. He is a graduate of Cornell University. Mr. Tyson resigned from the staff of the Bureau of Internal Revenue this year to engage in investment research.

## SOME ARTICLES TO APPEAR IN FORTHCOMING ISSUES

"Accounting for the Admissions and Retirements of Partners," by Eugene Nolan, of Washington, D. C.

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

"Internal Check," by Victor Z. Brink, assistant professor in accounting and finance, The Amos Tuck School, Dartmouth College, Hanover, N. H.

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

"Taxation in Britain," by F. Bradshaw Makin, of Manchester, England, Fellow of the Chartered Institute of Secretaries and of The Royal Economic Society.

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