

RECENT PUBLICATIONS

ACCOUNTING IN THE ADMINISTRATION OF LARGE BUSINESS ENTERPRISES

By Charles A. Heiss

Harvard University Press, Cambridge,
Mass., 1943.

68 pages, \$1.25

The author brings to these lectures on the function and responsibilities of the administrative accountant the experience of a long and active career during which he was Comptroller of the American Telephone and Telegraph Corporation from 1920 to 1943. Although the illustrations are taken largely from the telephone industry, the problems and accounting and statistical activities which he presents are fundamental to any large business enterprise.

DICKINSON LECTURES IN ACCOUNTING

By George O. May, Sir Laurence
Halsey and William A. Paton

Harvard University Press, Cambridge,
Mass., 1943.

131 pages, \$2.00.

The papers given in the first three years of the Dickinson lectureship are here brought together in one volume: Improvements in Financial Accounts, by George O. May; The

Position of the Public Accountant in Relation to Business and Government in Great Britain, by Sir Laurence Halsey; and Recent and Prospective Developments in Accounting Theory by William A. Paton. These lectures throw much light on questions of prime concern to the accounting profession: how far it can be strengthened by striving for perfections incompatible with the nature of accounting as the record of a continuing process, and by having its rules determined by external regulatory authority, rather than developed from within.

NEW YORK LAWS

Affecting Business Corporations
(Annotated)

United States Corporation Co., 1943
620 pages, \$2.00.

This is the twenty-fourth edition of this work, revised to April 26, 1943, and includes changes in pertinent sections of the Tax Law, emanating from the 1943 session of the New York State Legislature. Besides the statutes, it includes liberal annotations of judicial decisions in the form of abstracts, in the court's exact language, with numerous citations of supporting cases.

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